

(Ireland.)

(LARGE STILLs.)

A

B I L L

[AS AMENDED BY THE COMMITTEE]

To provide for the Collecting and Securing the Duties on Spirits distilled in *Ireland* in Stills exceeding One hundred Gallons Content.

Note.—The Figures in the Margin denote the Number of the Folios in the written Copy.

N. B.—The Clauses marked (A. to X.) were added by the Committee.

- 1 **W**HEREAS the Regulations contained in several Acts in force Passable
in *Ireland* for the collecting and securing the Duties on Spirits distilled in *Ireland* in Stills exceeding One hundred gallons Content, and for regulating the Warehousing of such Spirits without payment of Duty, require Amendment; and it is expedient that the said Acts should be repealed, and that other provisions should be enacted, in lieu thereof;

- 2 **It is therefore Enacted** by The KING's Most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT so much and such parts of all and every Acts and Act for regulating the Distillation of Spirits in *Ireland* by Distillers licensed to keep or use any Still or Stills in *Ireland* above one hundred gallons content, as shall be in force immediately before the passing of this Act shall from and after the fifth day of January one thousand eight hundred and twenty-one, be, and the same is and are hereby repealed, except only so far as respects any duty which shall have become payable, or any penalty or forfeiture which shall have been incurred under the said Acts, or any of them, at any time previous to the said fifth day of January.

Existing Laws as to distilling in Stills above 100 Gallons repealed from 5th day of January 1821.

Except as to Duties and Penalties incurred before that Time.

- 3 And be it further Enacted, That from and after the said fifth day of January one thousand eight hundred and twenty-one, no person or persons shall have or keep or make use of any Still or other utensil for distilling Spirits in *Ireland*, exceeding one hundred gallons content, without having first obtained a Licence for keeping and using the same, signed by Four of the Commissioners of *Ireland* Excise and Taxes in *Ireland*, in the form following. (that is to say)

No Person shall keep a Still without Licence from

Four Commissioners of Excise.

Form of
Licence,

" A. B. of _____ is [or, A. B. and C. D. of _____]
 " are] hereby licensed to have keep and make use of the Still
 " [or Stills] after mentioned (that is to say) No. I, a Still, the
 " body whereof contains _____ gallons, and which said
 " Still, with the head thereof, and every appendage thereto
 " included, contains _____ gallons, the appendages
 " to the said Still being as follows, *videlicet*; [here describe every
 " appendage to the Still] the diameter of the said Still, at the
 " widest part thereof, most remote from the bottom is
 " inches, the altitude of the said Still, from the centre of the
 " said diameter to the bottom is _____ inches, the
 " diameter of the bottom of the said Still taken in an horizontal
 " line, is _____ inches, and the diameter of the bottom
 " of the neck of the said Still is _____ inches;
 " [And in case of more than one Still, Also, one other Still;
 " (that is to say), No. II, a Still, specifying in like manner
 " every Still distinctly, with the number, contents, appendages,
 " and dimensions thereof for which such Licence shall be granted]
 " The said Still [or Stills] to be had kept and used in the
 " Distillery of the said A. B. [or, A. B. and C. D.] situate
 " at _____ in the Parish of _____ in the County
 " [City, or Town] of _____
 " This Licence to remain in full force on and from the thirtieth
 " day of September one thousand eight hundred and _____
 " until and upon the twenty-ninth day of September one
 " thousand eight hundred and _____. And for the Spirits dis-
 " tilled in which Still [or Stills] the Distiller shall be charged
 " for a quantity of Spirits after the rate of Thirteen gallons [or,
 " Twelve gallons, as the case may be,] of Spirits, computed at
 " the strength of twenty-four per centum above proof, by Sikes's
 " Hydrometer, for every one hundred gallons of wort wash or
 " potale decreased in the Distillery of such Distiller.
 " Witness our hands, this _____
 " day of _____ one thousand eight hundred
 " and _____

" E. F. }
 " G. H. } Commissioners of Excise.
 " I. K. }
 " L. M. }

" Witness N. O. Secretary to the Commissioners of Excise."

One Licence
for Partners.

And be it further Enacted, That persons in partnership carrying on the business of distilling, shall not be obliged to take out more than one such Licence for any such Still or Stills at one and the same entered, place or distillery, and that in every Licence directed by this Act the names of all the persons concerned and thereby licensed, and the description of the place in which such Still or Stills shall be kept or used, shall be specified
 and

and set forth; and that all such Licences shall be granted on the nineteenth day of September in each and every year, or within Ten days then next after, and at no other time of the year; and that every such Licence shall be in force for one year only, and no more, commencing on the Thirtieth day of September in the year in which the same shall be granted, and ending on the twenty-ninth day of September in the year next ensuing; and that the quantity of Spirits for which such Distiller shall be charged during the continuance of such Licence, shall not, in any case, be less than the full quantity for which the Distiller so licensed shall be chargeable in respect of such Still according to the content thereof, as set forth in the Table to this Act annexed, for a period of Thirty-two weeks, pursuant to the directions of this Act.

Continuance
of Licences.

Quantity
chargeable
on Distiller.

- 8 And be it further Enacted, That this Act, and all regulations therein contained, shall extend and be construed to extend to any person under the age of Twenty-one years, in whose name, and for whose use or benefit, any Distillery shall be exercised managed or carried on; and such person shall be liable to all duties of Excise on account of such Distillery, and to all penalties and forfeitures under this Act, as fully to all intents and purposes as if such persons were adult and of full age.

Masters, being
Distillers,
made liable
to this Act

- 9 And be it further Enacted, That for the purpose of charging the duty on the Spirits distilled in any such Still, the contents of every such Still shall be estimated according to the quantity of liquor which such Still, including the head thereof and every appendage to such Still or head of any kind or sort whatsoever, whereby such Still or the head thereof or any part thereof shall be connected or shall any way communicate with the worm, shall be found capable of containing; and if the content of any Still in the Distillery of any Distiller estimated as aforesaid, shall at any time be found to exceed by one gallon or more in the one hundred gallons the content specified in the Licence to such Distiller, as being the content of such Still estimated as aforesaid, the person or persons in whose possession the same shall be found, or who shall have used the same, shall forfeit the sum of Five hundred pounds; and every such Still so exceeding in content as aforesaid, with the Still head and appendage thereto as aforesaid, shall in all such cases be deemed an unlicensed Still, and shall be forfeited and may be seized by any officer or officers of Excise.

Mode of
estimating
contents
of Still.

Penalty on
Still exceed-
ing content
licensed,
500*l.* &c.

And be it further Enacted, That every such Still for distilling of Spirits in Ireland shall be of the proportions following; the diameter of such Still to be taken in the widest part of such Still, and in that place of such widest part as shall be most remote from the bottom of such Still shall be to the altitude of such Still, ascertained in a perpendicular line from the centre of the diameter so taken to the bottom of such Still, in the proportion of not more than three to one, that is to say, for every inch of such altitude such diameter shall not exceed three inches, and so in proportion; and that the diameter of the bottom of such Still, to be taken in a horizontal line, shall not be equal to the greatest diameter thereof, taken as aforesaid,

Still shall
be made
in certain
proportions.

and

and shall not be less than Three-fifths of such greatest diameter, nor shall the bottom of any such Still be otherwise curved than inwards or towards the body of such Still.

Three Drawings of Stills required to be licensed shall be sent to the Commissioners of Excise.

And be it further Enacted, That before any such Licence shall be granted to any person or persons, to have keep or make use of any such Still or Stills, the person or persons applying for the same shall transmit to the said Commissioners of Inland Excise and Taxes three drawings or representations of each and every Still for which such person or persons shall require a Licence, and each of the said three drawings shall truly represent the number content in gallons, shape, figure, dimensions and proportions of each and every such Still or Stills, and of the head thereof, and of all the appendages thereto, measured and specified according to the directions of this Act.

Licence for Stills shall be granted on one part of such three Drawings.

Penalty on Still not being made and kept to correspond with the Drawing, good and sufficient of Still, &c.

And be it further Enacted, That the Licence for keeping and using the 12
Still or Stills so represented in the said three drawings, shall be granted and signed upon one of such drawings or representations; and in case the content, shape, figure, dimensions, or proportions of any Still for which such Licence shall be required or granted, or the head or worm, or any appendage to such Still, or the position of any Still, or of the head, worm or appendage, shall not correspond or agree with such drawing or representation; or if at any time after the time of delivering such drawing or representation, or at any time during the continuance of any Licence, granted on any such drawing or representation, the content, shape, figure, 13
dimensions or proportions of any Still for which such Licence shall be required or granted, or of the head, worm or appendage to such Still, or the position of any Still, or of the head, worm or any appendage of such Still, shall be changed or altered, so that the same shall not correspond or agree with such drawing or representation, then and in any and every such case the Distiller in whose Distillery such Still, Still head, worm or appendage shall be, shall forfeit the sum of Five hundred pounds; and every such Still, together with the head, worm and every appendage thereof shall be forfeited, and may be seized by any officer or officers of Excise.

To obtain such Licence, the party shall make out Account to be entered in the Excise Office, during his residence, containing of Distillery, the contents of his Stills, at what rate he consents to be chargeable on his Wast, the number of Copper, and Stoves, Vessels, &c. of which entry the Collector shall give a certificate.

And be it further Enacted, That every person requiring such Licence, shall also make out, sign and deliver to the Collector of Excise for the district in which such Stills or other utensil for distilling is to be kept or used, an account in writing, to be entered and registered in the office of 14
Excise of the said district, containing the name or names, and place or places of abode of all and each of the persons requiring such Licence, and of all the partners in the Distillery, and the place where the Distillery containing such Still or other utensil is or shall be situated, and the number of Stills, Still heads and worms intended to be kept there, and the number of gallons which the body of each such Still is capable of containing, and also the number of gallons which each such Still is capable of containing, together with the head thereof, and every other appendage thereto included, separately set forth; and also the rate of Thirteen gallons of Spirits, or

Twelve

Twelve gallons of Spirits, which the person or persons to be licensed shall consent to be charged with, computed at the strength aforesaid, for every one hundred gallons of wort, wash or potale decreessed in such Distillery during the continuance of such Licence; and every such person shall also in like manner make out, and sign and deliver an account in writing, to be entered and registered as aforesaid, of all coppers, vats, keeves, backs, coolers, vessels and other utensils whatever, to be used in such Distillery, and also of the several stores, apartments and places wherein any part of the business of such Distillery is to be carried on, or

15 wherein any materials for distilling of Spirits, or any Spirits are to be kept or stored, with a ground plan of the whole; and so also written account the person and persons making the same shall distinguish every such Still, Still head or worm, and also every such copper, vat, keeve, back, cooler, vessel and other utensil, and also every such store, apartment and place, by separate numbers relating to each article, in arithmetical progression, beginning with number I, and shall in the ground plan set forth the situation of the same respectively; and shall also specify the particular and separate use and purpose to which every such copper, vat, keeve, back, cooler, vessel and other utensil is intended to be put during the year or period for which such Licence shall be granted, and upon every such Still, Still head or worm, and upon every such copper, vat, keeve, back, cooler, vessel and utensil, and also upon the outside of the door of every such store, apart-

16 ment and place; the person making such account shall paint or cause to be painted with oil colour, in black or white, and shall keep thereon so painted the number thereof respectively, in conformity with such account; and the Surveyor of Excise within whose survey such Distillery shall be situate, shall, at the bottom of such account, before the same shall be delivered to or received by the Collector, certify such account by signing his name thereto; and thereupon the Collector of Excise of the district shall file or enter and register such account in the office of Excise of the district, and shall grant a certificate of such account and registry, by giving a copy thereof signed by him; and such account and registry, and every such certificate thereof, shall be evidence on any question that shall or may arise, or on any information in consequence of or touching any of the provisions of this Act.

17 And be it further Enacted, That if any person requiring such Licence shall, in any such written account made out signed and delivered by him for the purpose of obtaining such Licence, make any untrue statement; or shall omit to enter in such account any matter or thing by this Act required to be contained in such account, or if at any time after the making out signing and delivery of such account, and during the continuance of such Licence, any copper, vat, keeve, back, cooler, vessel or other utensil, specified and mentioned in such account, shall be applied or put to any use or purpose whatsoever, other than the particular and separate use and purpose specified and set forth in such account, or if any vessel or utensil not mentioned described and designated as aforesaid in such

and account,

Penalty
on untrue
Account,
or applying
vessels to other
not specified
use.

account, shall be made use of for any of the purposes specified and set forth in such account, then and in every such case the person making out such account, or the Distiller in which Distillery any such copper, vat, keeve, back, cooler, vessel or other utensil, shall be so used or applied contrary to this Act, shall forfeit the sum of Two hundred pounds.

Oath and
Bond of Party
licensed.

And be it further Enacted, That before any such Licence shall be granted to any person or persons to keep any Still or Stills under this Act, the certificate of the Collector of Excise shall be produced to the person authorized to grant such Licence, and every person requiring such Licence shall also take and subscribe the Oath following. (that is to say ;)

" I, *A. B.* of Distiller, do make oath,
 " that I will not use or suffer to be used in any Distillery, any
 " copper for the purpose of distilling or making any low wines,
 " singlings or spirits, or for any other purpose than boiling water 19
 " or small worts of a preceding brewing mixed with water for
 " brewing potale, or water for cleansing the vessels in my
 " Distillery; and that I will not use or suffer to be used in such
 " Distillery any Still in making or distilling Spirits from wash,
 " low wines or singlings, other than the identical Still and Stills
 " in such Distillery, previously entered and registered in the
 " office of Excise, or such other Still or Stills as the Com-
 " missioners of Excise shall permit to be substituted in case of
 " accident; and that I will not use or work, or suffer to be used
 " or worked, any Still, in distilling Spirits from wash, low wines
 " or singlings, of which notice shall have been given to dis-
 " continue work, without such notice being previously given of
 " again commencing to work, as is required by law; and that
 " I will not directly or indirectly be concerned in the rectifying 20
 " or compounding of any Spirits during such time as I shall be
 " licensed to distil Spirits. So help me GOD."

And every person requiring such Licence shall also, with two sufficient sureties to the satisfaction of the said Commissioners of Excise, enter into a bond to His Majesty, His Heirs and Successors, in a penalty not less than Ten pounds for every gallon content of such Still, conditioned for the payment of all such sums and sums of money as shall be chargeable by law on every such person for the duties on Spirits or strong waters distilled in the Distillery of every such person, or with which such person shall be charged under and by virtue of this or any other Act or Acts in force in *Ireland* relating to such duties, and also for the payment of all penalties which 21 shall be incurred by such person during the continuance of such Licence.

Still to be li-
censed under
this Act shall
exceed 100
Gallons.

And be it further Enacted, That no Licence shall be granted under the regulations of this Act for the keeping or using any Still, the body whereof, without the head or any other appendage thereto, shall not be capable of containing more than one hundred gallons.

And

And be it further Enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, or any three of them, at any time to grant, without any fee, a Licence, for one or more Still or Stills, to be kept and used at Apothecaries Hall in *Dublin*, of any such dimensions or content, as such Commissioners shall think fit, and as shall be specified in such Licence, for the purpose of distilling medical compounds, or cordials or cordial, or medical waters only; and also in like manner at any

Licences to
Apotheca-
ries Hall,
Chymists,
Apothecaries,
&c.

- 22 time to grant, without any fee, a Licence to any chymist apothecary or druggist, to keep or make use of one or more Still or Stills, of such dimensions not exceeding Twelve gallons content, and no other, as shall be specified in such Licence, for the purpose of distilling medicinal compounds or cordials, or cordial or medical waters only; and also in like manner at any time to grant a Licence to any such person or persons as they shall think proper, to keep or make use of one or more Still or Stills, not exceeding Twelve gallons content each, for the purpose of distilling medical waters only, or for making experiments and discoveries in natural philosophy; and all such Licences shall be in force until the twenty-ninth day of September next ensuing the date thereof respectively; provided that before any such Licence shall be granted for any Still or Stills at
- 23 Apothecaries there, or some person to be appointed by the said Company, and to be approved of by the said Commissioners of Excise, shall enter into a bond to His Majesty, in a penalty after the rate of Ten pounds for every gallon content of each such Still required to be licensed, conditioned that such Still or Stills shall not be used or employed in distilling any Spirits whatever, other than and except medicinal compounds and cordial waters; and that before any such Licence shall be granted to any chymist, apothecary, druggist, or other person applying for the same, such chymist, apothecary, druggist, or other person shall, previous to the granting of such Licence, enter into a bond to His Majesty, with one or more sureties, to the satisfaction of such Commissioners, in the sum of One hundred pounds, conditioned that such chymist, apothecary, druggist, or other person shall not distil or sell any Spirits whatsoever other than and
- 24 except medicinal compounds and cordial waters, and that such person shall not lend nor let out any such Still to any person whatsoever; and in case of any breach of the condition of any such bond, the Licence in respect of which such bond was given, shall, immediately after judgment had upon such bond, be null and void.

And be it further Enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, or any three of them, upon application for that purpose, to grant at any time, without fee or reward, a Licence to any person or persons resident in or in the vicinity of any city or town corporate in *Ireland*, to keep or make use of one or more Still or Stills of any such dimensions or content and no other, as such Commissioners shall think fit, and as shall be specified in such Licence, for the purpose of distilling or rectifying of oil of turpentine, or spirits of turpen-

Licence to
distil Oil of
Turpentine.

time, or for the purpose of distilling any chemical or essential oils; and 25
 such Licence shall be in force until the twenty-ninth day of September
 next ensuing the date thereof respectively: Provided always, That before
 any such Licence shall be granted, every person applying for the same
 shall, previous to the granting of such Licence, enter into bond to His
 Majesty, with one or more surety or sureties, to the satisfaction of such
 Commissioners, in a penalty after the rate of Ten pounds for every gallon
 of the content of each Still to be licensed, conditioned that such person
 shall not distil or sell any Spirits whatsoever, other than and except, oil
 of turpentine, or spirits of turpentine, or the chemical or essential oils
 mentioned in such Licence, and that such person shall not lend or let out
 such Still to any person whatsoever; and in case of any breach of the
 condition of such bond, such Licence shall, immediately after judgment
 had upon such bond, be null and void: Provided also, That every person so
 licensed shall be subject and liable to the visits of any officer of Excise 26
 to inspect such Still, and the materials used therein, and the products
 thereof, and to such of the rules and regulations in this Act contained, as
 the said Commissioners of Excise shall, from time to time, think necessary
 to enforce, for preventing any fraud against this Act by the parties so
 licensed.

Distillers
shall not be
Refusers.

Penalty 500l.
&c.

And be it further Enacted, That no person licensed as a Distiller under
 this Act, shall rectify or compound any Spirits, and that it shall not be lawful
 for the said Commissioners of Inland Excise and Taxes to grant any
 Licence to rectify or compound Spirits to any such Distiller so licensed
 under this Act, or to any person who shall act or be in trust for or for the
 account of such Distiller; and if any such Distiller shall rectify or com- 27
 pound any Spirits, or shall be directly or indirectly concerned or engaged
 in the rectifying or compounding of Spirits, such Distiller shall, for every
 such offence, forfeit the sum of Five hundred pounds, and the Licence of such
 Distiller under this Act shall be and is hereby declared to be void.

Distiller
shall not
be licensed
as a Factor.

Penalty 100l.

And be it further Enacted, That no Distiller licensed under this Act, shall
 be licensed to sell or deal in home-made Spirits not distilled by such Distiller,
 or to sell or deal in foreign Spirits on commission or otherwise; and that no
 such Distiller shall receive or deal in or sell any Spirits by commission or
 otherwise, except such Spirits as shall have been distilled in some Distillery
 of such Distiller, duly entered and licensed according to this Act; and if
 any such Distiller shall receive or sell or deal in any home-made or foreign
 Spirits by commission or otherwise, contrary to this Act, such Distiller shall, 28
 for every such offence, forfeit the sum of One hundred pounds.

Distillers
shall not
brew any
Liquor from
Corn, except
Potale.

And be it further Enacted, That no Distiller licensed under this Act,
 shall brew or make any liquor from corn malted or unmalted, other than
 potale, to be distilled by him; and it shall be lawful for any officer of
 Excise to charge all liquor made or brewed from corn malted or unmalted,
 in the possession of any Distiller in the same manner as potale or wash
 for the purpose of distilling is by this Act chargeable; and in case any
 potale

potale or liquor brewed or made from corn malted or unmalted, shall be found in the possession of such Distiller, in any vessel not entered for that purpose, such Distiller shall forfeit the sum of Fifty pounds together with the sum of Twenty shillings for every gallon of such potale or other liquor: Provided always, That it shall be lawful for every such Distiller to have in his dwelling-house a reasonable quantity of beer and ale for the use of himself and his family, such ale or beer not having been brewed by such Distiller.

Penalty 50*l.*
and 20*s.* per
Gallon.

And be it further Enacted, That no such Distiller, while he shall carry on the trade of a Distiller, shall sell or deliver out any malt to any person whatsoever; and if any Distiller shall sell or deliver out any malt to any person contrary to the directions of this Act, such Distiller shall, for every such offence, forfeit the sum of One hundred pounds.

Distiller shall
not deliver
out Malt to
any Person.
Penalty 100*l.*

And be it further Enacted, That no Distiller in *Ireland* shall have any share in or be in any manner concerned in the sale of spirituous liquors by retail; and if any Distiller shall, contrary hereto, have any share in or be in any manner concerned in such sale, every such Distiller shall, for every such offence, forfeit the sum of Two hundred pounds.

Distiller shall
not be concerned
in retailing
Spirits.

Penalty 200*l.*

And be it further Enacted, That during such time as the Distillation of Spirits from corn or grain malted or unmalted, shall not be prohibited by law in *Ireland*, no low wines or spirits shall be made extracted or distilled in *Ireland* from sugar, or from molasses, or any mixture with the same or either of them; and that if any Distiller licensed under this Act, or any other person in *Ireland*, shall at any time while the Distillation of Spirits from corn or grain is not prohibited by law in *Ireland*, make extract or distill any low wines or spirits from sugar or molasses, or any mixture with the same, or shall brew or prepare any wort or wash from sugar or molasses, or any mixture with the same or either of them, for the purposes of extracting or distilling low wines or spirits, or if any Distiller from corn or grain shall have keep or make use of any sugar wash, molasses wash, or sweet water, in the Distillery of such Distiller, during the time that such Distiller shall have any worts wash or potale from corn in the Distillery of such Distiller, every such Distiller or other person shall forfeit the sum of Five hundred pounds; and all sugar and molasses, and all wash or sweet water prepared from the same or either of them, or any mixture therewith, and all low wines and spirits made extracted or distilled therefrom, whether such wash, sweet water, low wines or spirits, shall or shall not be mixed with any other material, and all sugar and molasses beyond what may be necessary for the family use of any Distiller, which shall be found at any time in any Distillery, or in the possession of any Distiller licensed under this Act, shall be forfeited, and may be seized by any officer of Excise.

While distillation of
Spirits from
Corn is not
prohibited,
no Spirits shall
be made from
Sugar.

Penalty 500*l.*
&c.

And be it further Enacted, That if any Distiller shall for the making of or in the distilling of any low wines singlings or spirits, or for the brewing,

Penalty of
Distiller law-
ing any Still
or Unstill or
Apparatus

not registered
good and
forfeiture.

brewing, making, fermenting or preparing, any wort wash or potale, wherewith or wherefrom to distil low wines singlings or spirits, or for or in any process appertaining or relating thereto respectively, have or keep or make use of any Still, Still head, worm, copper, keeve, vat, cooler, back or other vessel or utensil whatever, or any appendage or apparatus whatever, communicating or connected directly or indirectly with any Still, Still head, worm or copper, or any part thereof respectively, such Still, Still head, worm, copper, keeve, vat, cooler, back or other vessel or utensil, appendage or apparatus, not having been set forth, or not being numbered as set forth, or being in any other place than shall be set forth in the account by this Act required to be made and delivered by such Distiller, and filed entered and registered as aforesaid, on requiring his Licence; or if any Distiller shall have keep or make use of any Still, Still head, worm, copper, keeve, vat, cooler, back, vessel or other utensil, or any appendage or apparatus whatever, communicating or connected directly or indirectly with any Still, Still head, worm or copper, or any part thereof respectively, other than such as shall have been set forth in such account entry or registry, such Distiller shall forfeit for every such Still, Still head, worm, copper, vat, keeve, back, cooler, vessel or other utensil, appendage or apparatus, the sum of Five hundred pounds; and every such Still, Still head, worm, copper, vat, keeve, back, cooler, vessel or other utensil, appendage or apparatus, shall be forfeited, and may be seized by any officer of Excise.

If Licence be
not produced,
Still, Still
Heads, and
Worms may
be seized
by Excise
Officers, or
Justices of
Peace, and
Implementa
and Wash
and Spouts
forfeited, and
500*l*. Penalty.

And he it further Enacted, That if any Still or Still head, or worm of a Still, shall be found in any place whatever, or in the possession of any person whomsoever (except a hrazier, or a person following the trade of making or repairing Stills) the same shall be forfeited, and may be seized by any officer of Excise, Justice of the Peace or peace officer, unless a licence in force to the person in whose possession the same shall be found for keeping such Still Still head or worm shall be produced, and delivered to be read at the time when such officer of Excise, Justice of the Peace or peace officer shall find such Still Still head or worm; and every person in whose possession any such Still Still head or worm shall be found without such licence being so produced, shall forfeit the sum of Five hundred pounds for each such Still Still head or worm respectively; and all other vessels and utensils for distilling or commonly made use of in the process of Distillation, and all spirits, low wines, singlings, wash, potale, malt or corn, and all materials for making Spirits, found in the possession of any such person as aforesaid, shall be forfeited, and may be seized in manner aforesaid, and such vessels or utensils may be destroyed, and such wash or potale may be spilled: Provided always, That if any Still Still head or worm shall be found upon the road conveying by a proper and sufficient permit to any Distiller duly licensed, or from such Distiller to any hrazier or maker or mender of Stills duly licensed, or from such Distiller to any Excise office, it shall not be forfeited or seizable as aforesaid, nor shall the

Except Stills
conveying by
Permits.

the person conveying the same be liable to any penalty on account thereof.

Provided always, and be it Enacted, That in case any such seizure as
38 last aforesaid shall be made by any Justice of the Peace or peace officer,
by virtue of this Act, such Justice of the Peace or peace officer shall,
within six days after such seizure, give notice thereof in writing to the
collector of the district, or to the next resident officer of Excise, who shall
take into his custody, and secure the matters and things so seized, in like
manner as if the same had been seized by him.

Notice of
Seizure by
Justice of
Peace, &c.
shall be given
to Collector.

And be it further Enacted, That all potale, wash, singlings or low wines
seized under this Act, shall, immediately upon seizure thereof, be spilled
39 destroyed and rendered totally useless; and that all Spirits seized under
this Act shall be carried and conveyed to the Excise office of the district,
and shall there be disposed of in such manner only as the Commissioners
of Inland Excise and Taxes (by and with the approbation of the Commis-
sioners of His Majesty's Treasury) shall from time to time order direct
and appoint; and that the officers or persons seizing such wash, potale,
low wines or spirits, shall receive both recompence and reward for seizing
the same as the said Commissioners of Inland Excise and Taxes, by and
with the approbation of any three Commissioners of the Treasury, shall
order and direct, being not less than one moiety of the appraised value
thereof, after deduction of all costs and expenses attending the seizure and
condemnation thereof.

All Wash,
&c. so seized
shall be
spilled, and
all Spirits
conveyed
to Excise
Office, &c.

And be it further Enacted, That no person licensed to have keep or use
40 more than one Still (not being a brewer or person following the profession
of making or repairing Stills), shall have keep or use any Stills the diameter
of the neck of any one of which, taken at the bottom of such neck, shall
not be two inches wider or narrower at the least than the diameter of the
neck so taken of any other Still or Stills kept or used by him, so as that all
the Stills kept by such person shall differ in the diameter of the neck by
the breadth of at least two inches from each other, under pain of forfeiting
the sum of One hundred pounds.

Difference of
diameter in
neck of Stills,
kept by the
same person.

Penalty 100*l*.

And be it further Enacted, That no Distiller shall keep or have any
greater number of worms of Stills than the number of Stills which such
Distiller shall be licensed to keep, nor shall use in distilling of Spirits any
41 greater number of worms than one worm, with any one Still; and if any
greater number of worms of Stills shall be found in the Distillery of, or
in any other place belonging to or occupied by any Distiller than the
number of Stills which such Distiller shall be licensed or allowed as
aforesaid to keep, every such worm of a Still so found, and also every
Still with which more than one worm shall be used, or to which there
shall be more than one arm, or any pipe or utensil as and for, or as a
substitute for a worm, shall be forfeited, and may be seized; and the
Distiller

Distiller shall
keep no more
worms than
Stills.

Penalty 200*l*

Distiller in whose possession any such additional worm or worms, or any such Still shall be found, shall forfeit and pay the sum of Two hundred Pounds.

Penalty on
using Coppers
as Still, 500*l*

And be it further Enacted, That if any Distiller shall use any copper in his Distillery for any other purpose than boiling or warming water or small worts of a preceding brewing mixed with water; or if, by means of any appendage or apparatus annexed to or used with any copper, or by means of any device or contrivance whatever, any copper shall be connected with the body or head or worm of any Still, every such copper and still shall be forfeited, and such Distiller shall also forfeit the sum of Five hundred pounds; and if any apparatus shall be found in the possession or in the Distillery of any Distiller, which might render such copper or coppers capable of being used in distillation, such Distiller shall forfeit the sum of Five hundred pounds.

Vessels found
steam tight
to be forfeit-
ed, and the
Distiller to
forfeit 200*l*

And be it further Enacted, That it shall not be lawful for any Distiller, or person licensed as a Distiller under this Act, to have keep or use in the Distillery of any such Distiller, any potale charger or any vessel, utensil or apparatus for charging any Still with potale or low wines, or by means of which any Still shall or may be charged with potale or low wines, which shall be steam tight, or which shall be covered so that the officer in charge of the Distillery cannot uncover the same without any delay whenever he shall see fit; and if any such potale, charger or other vessel, utensil or apparatus so being steam tight or covered as aforesaid, shall be found in the Distillery of any Distiller, the same shall be forfeited, and may be seized, and the Distiller in whose Distillery the same shall be found, shall forfeit the sum of One hundred pounds; and it shall and may be lawful for the officer in charge of any Distillery, to uncover any such potale, charger or other vessel, utensil or apparatus, or to remove the cover of the same when and as often as he shall think fit.

Vessels being
steam tight,
and communi-
cating with
any Still shall
be forfeited,
and the Dis-
tiller shall
forfeit his
License.

And be it further Enacted, That if any Distiller or person licensed as a Distiller under this Act shall, in the distilling of any wash, potale, low wines, singlings or spirits, or for or in any process appertaining or relating thereto respectively, have or keep or make use of any charger vat, back, or other vessel or utensil, or any appendage or apparatus whatsoever being covered or steam tight, and communicating or connected directly or indirectly with any Still, Still head, worm or copper, or any part thereof respectively, whereby or by means whereof the content or capacity of such Still, Still head, or any part thereof, shall be directly or indirectly enlarged beyond the licensed content of the same, or whereby or by means whereof the quantity of wash, potale, low wines or spirits capable of being distilled in such Still, shall or may be directly or indirectly increased, or whereby or by means whereof any such charger, vat, back, or other vessel or utensil, appendage or apparatus, shall or may be used or applied, or applicable as any such Still, or in like manner as such Still

Still or any part thereof can be used or applied in or for the purpose of distilling or in or for any other purpose, or to any other use than such charger, vat, back, or other utensil, apparatus or appendage, may and
 46 ought, by law to be used or applied, all and every such charger, vat, back or other vessel or utensil, appendage or apparatus, and all and every such Still, Still head, worm or copper, or any part thereof, with which the same shall be connected, shall be forfeited, and may be seized, and the Distiller in whose Distillery the same shall be found shall forfeit any Licence
 47 or Licences before that time granted to him and then in force, and shall in all respects become and be considered as an unlicensed Distiller, and shall be subject and liable to all such penalties and forfeitures as unlicensed Distillers are liable to by any Act or Acts in force in Ireland at the time of the passing of this Act; and it shall not be lawful for the Commissioners of Inland Excise and Taxes, to grant any Licence for distilling
 48 to the Distiller in whose Distillery such apparatus shall be found, or in any such Distillery for the space of Three years.

And be it further Enacted, That every Distiller shall set every Still used or kept by him in brick or stone with mortar, and shall from time to time provide such fastenings to the head and cocks of the Stills, and to the furnace door thereof, and shall keep the same in such good and sufficient order, as shall be approved of by the Surveyor of Excise in charge of such Distillery, and shall pay for such fastenings locks and keys as shall be provided by such Surveyor; and if any such Distiller shall use or keep any Still not so set in brick or stone, or shall neglect to provide or repair such fastenings, or to pay for such fastenings locks and keys as shall be provided
 49 by such Surveyor within such time as shall be required by such Surveyor, every such Distiller shall forfeit the sum of One hundred pounds for every such offence.

Distillers shall set Stills in Brick, &c. and provide Locks and Keys.

Penalty 100*l*.

And be it further Enacted, That if any Distiller shall make use of or keep in any Distillery any copper or vessel for warming or boiling water for brewing potale, the diameter whereof at the mouth shall be less than the diameter thereof in any other part of such copper or vessel, or shall have or keep any such copper or other vessel, set or placed in any manner other than in such situation as that the Still or place where such Still shall be set or shall stand, shall be in as direct a line as the building will permit between the place where such copper or other vessel shall be set or stand, and the place where the worm-tub shall be set or shall stand, every such copper or vessel shall be forfeited, and may be seized; and the Distiller in whose Distillery any such copper or vessel shall be found, or any such copper or vessel shall be set or placed in any situation other than as aforesaid, shall forfeit the sum of One hundred pounds for each such offence.

Dimensions of Coppers, and in what situation they shall be set.

Penalty 100*l*.

And be it further Enacted, That no Distiller shall have keep or make use of any back cooler or other vessel in the Distillery of such Distiller, for fermenting or keeping any wort wash or potale, or for keeping
 305.

The several Backs and other Vessels in each Distillery shall

D

or

not be of less
content than
the full charge
of the Still

or containing any low wines or singlings, which shall be of less content than the full charge of the Still, or (if there shall be more than one Still) of the largest Still in such Distillery; and if any such back cooler or other vessel shall be found in the Distillery of any Distiller, which shall be of a less content than aforesaid, such back cooler, or other vessel shall be forfeited and may be seized, and such Distiller shall, for every such vessel, forfeit the sum of Two hundred pounds.

Penalty 200l.

Distillers not
to use any
standing or
fixed Vat, &c.
until it has
been gauged
and graduated,
nor after it
afterwards,
without
Notice to
the Officer.

AND for enabling the officers of Excise the more readily to take the several accounts by this Act directed; BE it further Enacted, That all standing or fixed vats, backs, casks and other vessels respectively used by or in the Distillery of any Distiller licensed under this Act, for holding or keeping any wort, wash, potale, low wines, singlings, feints or spirits, shall, before the same shall be made use of by any such Distiller, be truly gauged and graduated, and the contents thereof computed and tabled according to such gauge and graduation, to the satisfaction of the Surveyor of Excise surveying such Distillery, and shall from time to time, as occasion may require, be re-gauged and re-graduated, and the contents thereof, again computed and tabled, according to such re-gauge and re-graduation, by such officer or officers, upon pain of forfeiture by such Distiller of the sum of One hundred pounds for every such vat, back, cask or other vessel, which shall be used by or in the Distillery of such Distiller, before or without having been duly gauged and graduated as aforesaid, and also of every such vessel with the liquor contained therein, which shall and may be seized by any officer or officers of Excise; and that every moveable cask used by any such Distiller for the sending out Spirits shall have its full measure in gallons and the fractional part to the one-eighth part of a gallon, and the quantity of liquor that it is capable of containing, legibly cut upon each end thereof, upon pain of forfeiture by such Distiller, of the sum of One hundred pounds, for every such moveable cask not having such measure or full quantity so cut thereon as aforesaid; and that if after any standing or fixed vat, back, cask or other vessel used by or in the Distillery of any such Distiller as aforesaid, shall have been gauged and graduated by the proper officer or officers of Excise, the situation or position thereof shall be altered without notice having been given in writing of such alteration to the surveyor of Excise under whose survey the Distillery of such Distiller shall then be; or if any stone, brick, wood or other material shall be placed in under or about such standing or fixed vat, back, cask or other vessel so as to alter the measure thereof taken as aforesaid; or if any officer or officers of Excise shall by any other ways or means be prevented hindered or deceived from or in taking true dips and gauges, or a true account of the wort, wash and potale, low wines, singlings, feints, or spirits respectively therein, every such Distiller shall for every such offence forfeit and lose the sum of One hundred pounds, together with all the liquor which shall be found in such vat, back, cask and other vessel which shall and may be seized by any officer or officers of Excise.

And

Moveable
Casks shall
have the con-
tents cut on
their ends.

And be it further Enacted, That every back for fermenting wort wash or potale, kept or used in the Distillery of any Distiller licensed under this Act, shall before the same shall be used by any such Distiller, have 54 a hole or dipping place cut at the top thereof, and shall be so placed and constructed, as that the officer of Excise may be enabled conveniently to take his dip or gauge at such hole or dipping place of the liquor contained in such back; and that there shall, upon the bottom of such hole or dipping place, be fixed and screwed a plate of brass or iron to the satisfaction of the officer of Excise surveying such Distillery, to prevent the bottom of such hole from being worn or altered; and that all and every officer and officers of Excise, gauging or dipping the wort wash or potale, contained in any back, gauged, graduated, computed and tabled as hereinbefore required, shall compute or calculate, and charge the quantity of wort or wash therein contained, according to the total content of such back, from the upper edge of such plate to the bottom of such back, after deducting 55 from such total content the content thereof for so many inches, and the fractional parts of an inch to the tenth part thereof, as shall be found between the upper edge of such plate, and the surface of the wort wash or potale in such back; and if any such back shall be kept or used in the Distillery of any Distiller without such hole or dipping place being cut at the top thereof, or without such plate being fixed thereon as aforesaid, or if after the said plate has been thereon fixed, and any such back shall have been gauged and graduated from such plate, the same shall in any respect be altered without previous notice having been given in writing to the surveyor under whose survey the Distillery of such Distiller shall then be, every such Distiller shall, for every such offence, forfeit and lose the sum of One hundred pounds.

Wash Backs
to be made
with dipping
place and
plate.

How Gauge
shall be com-
puted by
officers.

Penalty on
distiller, &c.
100*l*.

And be it further Enacted, That every Distiller shall keep all Spirits dis- 56 tilled, and all wash, potale, singlings, low wines and feints, in the Distillery of such Distiller, or in some store or stores in or adjoining to such Distillery, registered in manner hereinbefore mentioned; and all spirits, wash, potale, singlings, low wines or feints, which shall be found in any store or stores not so registered, shall be forfeited, and may be seized, and the Distiller or Distillers or other person or persons to whom the same shall belong, shall forfeit the sum of One hundred pounds, and also the sum of Twenty shillings, for every gallon of such spirits, or wash or potale, or singlings, low wines or feints, so found respectively.

Spirits, &c.
shall be kept
in stores in
or adjoining
to the Dis-
tillery.

Penalty 100
per Gallon,
&c.

And be it further Enacted, That all Spirits stored in the Store or Dis- 57 tillery of any Distiller, shall be kept in fixed store casks, of the size or content of not less than One hundred gallons, other than and except such Spirits as shall be drawn off from such fixed store casks into rolling casks, for the purpose of being sent out within twenty-four hours after being so drawn off, and laid side by side for that purpose, with the bung of such rolling casks open, for the easy examination of the officer; and if any 395- fixed

Store Casks
shall be fixed,
and not be
of less content
than 100
Gallons.

fixed cask shall be found in any such Store or Distillery, containing Spirits, which shall be of any less size or content, or if any Spirits shall be found in the Stores of any such Distiller, otherwise than as last aforesaid, such Distiller shall forfeit the sum of Two hundred pounds for every such cask.

Officers empowered to enter Distilleries and take Accounts.

And be it further Enacted, That that it shall and may be lawful for any officer of Excise in *Ireland*, at all times, as well by night as by day, to enter into every house, Distillery, Still-house, outhouse, store and place whatsoever, of or belonging to or made use of by any Distiller, and to gauge, measure and take an account of every Still, Still head, copper, keeve, vat, cooler, back or other vessel or utensil of any kind, of or belonging to or kept by any such Distiller, and to gauge and take an account of all Spirits which shall be from time to time made or distilled, and of all malt and corn, and of all worts, wash, potale, singlings, low wines, feints and materials whatsoever, for making or distilling Spirits which shall be therein, or in the possession of such Distiller, and to make returns thereof in manner hereafter mentioned.

Penalty on Distiller obstructing Excise Officers, 50*l*.

And be it further Enacted, That if any officer of Excise or his assistants, shall be hindered obstructed or prevented by any Distiller, or by any servant or person acting in the employment of such Distiller, from entering into any Distillery, or into any house, outhouse, store or other place whatsoever of such Distiller; or if any such officer or his assistants having entered, shall be hindered obstructed or prevented by such Distiller, or by any servant or person acting in the employment of such Distiller, or in or upon the premises of such Distiller, from gauging any vessels, or taking any account of the stock of malt, corn or spirits of such Distiller, or of any liquor or ingredients, preparing for, or used or ready to be used, in distilling in such Distillery, or from seeing the whole process of distilling completely finished, or from taking an account of the Liquors distilled or to be distilled, or in process of distilling, or from doing any part of his duty in the execution of this Act, or of any other Act which may be in force respecting Distilleries, such Distiller shall, for every such offence, respectively forfeit the sum of Five hundred pounds.

Casks shall be placed properly for gauging.

And be it further Enacted, That every Distiller shall place and keep all casks and vessels in which any Spirits shall be stored or kept, or which shall be made use of in distilling, or in which any worts, wash, singlings, low wines or feints shall be put or kept in convenient situations with their dipping place uppermost, and easy of access, in such manner as any officer of Excise in charge of the Distillery shall reasonably direct, for the more readily and effectually taking the gauge thereof, or in default thereof every such Distiller shall forfeit the sum of Two hundred pounds for each cask or vessel not so placed.

Penalty 200*l*.

Distiller shall furnish officer with ladder and lights

And be it further Enacted, That if any Distiller, on demand of any officer of Excise made at the Distillery of such Distiller, shall not furnish,

or cruise to be furnished, a strong and safe ladder with steps four inches
 61 broad at the least, or shall not have provided an handrail, or a rope in the
 nature of an handrail, conveniently placed with respect to such ladder, of
 length sufficient to enable such officer to ascend to and examine any cooler,
 back, worm, tub or other vessel or utensil in such Distillery, or shall not
 fix such ladder at the dipping place of any such cooler, or at any other part
 of any such cooler, back, worm, tub or other vessel or utensil where such
 officer shall require, or shall, on any visit made by any officer of Excise,
 neglect or refuse to supply every such officer on demand with sufficient
 lights for the purpose of searching and gauging every vessel, and all the
 stock on hand belonging to such Distiller, as well by day as by night, every
 Distiller so offending in any of the cases aforesaid, shall, for every such *Penalty 200^l*
 offence, forfeit the sum of Two hundred pounds.

62 And be it further Enacted, That if any officer of Excise shall at any
 time, when singlings or spirits shall not be running off from a Still, require
 that the water contained in any worm-tub belonging to such Still shall be
 drawn or run off, for the purpose of examining such worm, and the tub or
 vessel containing the same, the same shall be drawn or run off accordingly;
 and if the same shall not be drawn or run off by some person in the Dis-
 tillery, it shall be lawful for any such officer to draw or run off such water,
 or so much thereof, as he shall think necessary; and if the water shall not
 be so drawn or run off at the request of such officer, the Distiller in whose
 Distillery such worm-tub shall be situate, shall forfeit the sum of One
 hundred pounds.

*Officer may
 order water
 to be drawn
 off from
 Worm Tub
 when Spirits
 are not run-
 ning off.*

63 And be it further Enacted, That in case any officer of Excise shall not
 be admitted into any Distillery after having demanded admittance into
 the same, and declared his name and business at the house of the Distiller,
 or the gate or entrance door or any window of the Distillery of such
 Distiller, such Distiller shall, for every such offence, forfeit the sum of
 One hundred pounds.

*Penalty on
 refusing
 admittance to
 officer, 100^l.*

AND whereas Distillers have frequently made use of places adjoining
 their own houses or Distilleries, for the purpose of clandestinely making,
 brewing, distilling or concealing their malt, wash, potale, singlings, low
 wines, or spirits; FOR remedy whereof, Be it further Enacted, That if
 the owner or occupier of any house store or other place adjoining to or in
 the neighbourhood of the dwelling-house or Distillery of any Distiller, or
 if any servant of the owner or occupier of any such house or place shall
 64 not, on demand of any officer of Excise made in the day time, admit such
 officer of Excise, or shall not allow him to enter and search such house
 store or place for malt, wash, potale, singlings, low wines, feints or spirits,
 such occupier of such house store or other place shall, in every such *Penalty 50^l*
 case, forfeit the sum of Fifty pounds.

*Owners of
 adjoining
 houses shall
 admit officers
 to search for
 spirits.*

And be it further Enacted, That if no person shall attend or appear in
 such house store or place as aforesaid to give entrance to such officer, it
 305- shall

*If no Person
 appears to
 give entrance
 to officers, the*

here it may be broken open.

shall be lawful in the day time for such officer and his assistants, or in the night time for such officer and his assistants, in the presence of a constable or other peace officer, who is hereby authorized and required to be aiding and assisting therein, to break open and enter such house store or place, and to make search therein for any malt, wash, potale, singlings, low wines or spirits, which such officer may have reasonable or probable cause to suspect to be fraudulently concealed therein: Provided always, That if upon search no such malt, wash, potale, singlings, low wines or spirits shall be found, such officer shall repair all the damages done, or make reasonable satisfaction for the same to the owner or occupier of such house store or place.

Penalty on Distiller
officer entering
Distillery from adjoining
house, 1004.

And be it further Enacted, That if the house store or place broken open and entered, shall communicate with the Distillery of any Distiller, or any part of the premises thereunto belonging, and if such Distiller, or some person on his behalf, shall not, on demand made, give entrance into such Distillery to any officer requiring the same, every such Distiller shall forfeit the sum of One hundred pounds.

Penalty on refusing access
on Sundays to
any Justice,
Churchwarden, or Excise
Officer, into any Distillery, 5004.

And be it further Enacted, That there shall, at all times between the hours of six of the clock in the forenoon and six of the clock in the afternoon of every Sunday, be a free passage and access into every Distillery, and also into such parts or places thereof where any Still shall then be situate; and it shall and may be lawful for any officer of Excise, or Justice of the Peace, or any peace officer, where such Distillery shall be situate, to enter into such distillery at all times between the said hours, and to examine each and every Still, and every furnace or fireplace which shall be then situate in such Distillery; and if any Justice of the Peace, officer of Excise, or peace officer, shall be wilfully delayed in obtaining access to any Still of any Distiller, or shall be in any manner prevented or hindered from immediately examining any Still of any Distiller, every such Distiller shall, in each and every such case, forfeit the sum of Five hundred pounds.

Distillers and
Officers entering into
collusive
agreement to forfeit
5004.

And be it further Enacted, That if any Officer of Excise, of whatever rank or degree he shall or may be, shall make any collusive agreement with any Distiller or with any other person for or on his behalf or as his agent, to omit to do any thing belonging to the execution of his employment as such officer, or to connive at or to conceal any fraud or breach or neglect of the law by such Distiller; or any servants workmen or agent of such Distiller, or to make any false return in respect of any of the matters and things required by this Act, or any other Act of Parliament for the better securing any duty or duties on Spirits made in *Ireland*, or for the prevention of smuggling in *Ireland*, or to do, or to connive at, or to conceal, or to omit to do any other act matter or thing, by the doing or omission whereof His Majesty's revenue shall be defrauded; or shall directly or indirectly ask or demand, or take or receive any bribe, gratuity, fee, recompence or reward, for the neglect or non-performance of any part of his duty, or for

the restoring or abandoning any seizure, or for the forbearing to make any seizure of any Still or utensil, or any wash, potale, low wines, feints or spirits, or the cask or vessels containing the same, or any other goods matters or things forfeited by law, every such officer therein offending shall, for each and every such offence, forfeit and lose the sum of Five hundred pounds, and shall be for ever after incapable of serving His Majesty in any office or employment, civil or military; and if any Distiller
 69 licensed under this Act, or any person on his behalf, or as his servant or agent, shall directly or indirectly give or promise, or offer to give or promise any bribe, recompence, fee, gratuity or reward, for the performance or non-performance of the duty of such officer, or shall make any collusive agreement with any officer of Excise to forbear or neglect the due performance and discharge of his duty as such officer in any of the matters and things required by this Act, or by any other Act of Parliament for better securing any duty or duties upon Spirits made in *Ireland*, or for the prevention of smuggling in *Ireland*, or to do, or to conceal, or to connive at, or to omit to do any act matter or thing, by the doing or the omission whereof any of the provisions of this Act or any other Act or Acts shall be evaded or broken, or His Majesty's revenue injured, or to
 70 restore, or to abandon any seizure, or to forbear or to neglect to make any seizure of any Still or utensil, or any wash, potale, low wines, feints or spirits, or the casks or vessels containing the same, or any other goods matters or things forfeited by law; every such Distiller and other person as aforesaid, shall, for each and every such offence (whether the offer, proposal, promise or agreement, be accepted or performed or not,) forfeit and lose the sum of Five hundred pounds; and One-third part thereof, after deducting the expenses of recovering the same, shall be paid to His Majesty, and Two-third parts thereof to the officer or person who shall discover, or disclose, or inform of such offence: Provided always, That in case any such officer who shall have asked taken or received any such bribe, fee, gratuity,
 71 recompence or reward, or entered into such collusive agreement as aforesaid, shall, before any complaint shall have been made, or any proceeding had against such officer for asking taking or receiving, or for entering into the same, give information to the said Commissioners of Inland Excise and Taxes, of the gift or offer of such bribe, fee, gratuity, recompence or reward, or such collusive agreement, so that the penalty aforesaid shall be recovered against the person who shall give, or offer, or propose to give, such bribe, fee, recompence, gratuity or reward, or to make such collusive agreement; or in case the Distiller or person who shall give or offer any such bribe, fee, gratuity, recompence or reward, shall, before any complaint shall have been made, or any proceeding had against such Distiller or other person, for giving or offering the same, give information to the said Commissioners
 72 of Inland Excise and Taxes, of the asking taking or receiving any such bribe, fee, recompence, gratuity or reward by any such officer, so that the penalty aforesaid shall be recovered against such officer; then and in either of the said cases, either of the said parties so first giving such information

Offender
informing
indemnified.

to such Commissioners, shall be exempted from and indemnified against the penalties and disabilities imposed on such party for such offence by this Act.

Distillers
shall give
notice to
Commissioners
of Excise,
Collector, &c.
of time of
brewing and
distilling.

And be it further Enacted, That every Distiller shall before commencing to brew any worts wash or potale, and also before commencing to work any Still or Stills in any year, and so in like manner before such Distiller shall re-commence so to work any Still after any discontinuance thereof in such year, give Six days notice in writing to the said Commissioners of Inland Excise and Taxes, and to the Collector of the district, and to the surveyor and gauger in charge of the Distillery of such Distiller, setting forth the day and hour when such Distiller intends to commence so to brew or to work any Still respectively, or to re-commence so to work any Still as hereinafter provided; and any Distiller who shall brew any worts wash or potale, or who shall work any Still or Stills, without having given such respective notices, shall for each such offence forfeit and pay the sum of Two hundred pounds.

73

Penalty 200*l*.

Distillers shall
commence on
a Monday.

Provided always, and be it further Enacted, That no other day than Monday shall be mentioned in any such notice for commencing or re-commencing to work a Still, and that no Distiller shall commence or re-commence to work any Still in pursuance of any such notice, except on a Monday; and that every such Still shall be presumed to be kept regularly at work from the day mentioned in such notice for the commencing or re-commencing to work such Still, until the working thereof shall be discontinued, in manner hereinafter mentioned (that is to say) every such Distiller may from time to time discontinue the working of any such Still, on giving a notice in writing of such intention to discontinue such working, to the said Commissioners of Inland Excise and Taxes, and to the Collector of the district, and to the surveyor and gauger in charge of the Distillery, Six days at the least previous to the day mentioned therein for discontinuing the same, requiring by such notice, that the Still or Stills, the working of which is so intended to be discontinued, may be locked on the day expressed in such notice, and specifying the hour of the day at which such working is so intended to be discontinued: Provided always, That no other day than Monday be mentioned in any such notice for discontinuing to work any Still or Stills, and that such Monday shall be close of some period of four weeks, and shall be not less than eight weeks distant from the time of commencing to work such Still in any year, nor less than Four weeks distant from the time of re-commencing to work the same after any discontinuance in such year; and that the hour of the day specified in such notice shall be some hour before twelve of the clock at noon of such Monday.

74

75

Mode of dis-
continuing
working of
Distiller on
notice at the
end of the six
eight weeks,
or at the end
of any subse-
quent period
of four weeks.

No Worts
shall be put
into any Still,
or any Still
put under it,

Provided always, and be it Enacted, That it shall not be lawful for any Distiller in Ireland to have or put, or cause or suffer or permit to be put or kept, any worts wash, potale, low wines or singlings, or feints, in any Still, or

76

to

to have or keep, or cause or permit or suffer to be had or kept, any fire under any Still, at any time between the hour of six of the clock in the forenoon and the hour of six of the clock in the afternoon of any Sunday, any charge or charges on such Distiller in respect of any period of Four weeks or Twenty-eight days, or any other matter or thing in this Act to the contrary in anywise notwithstanding; and if any worts, wash, potale, low wines or singlings, or feints, shall be found in the Still of any Distiller in Ireland, or if any Distiller shall have, or keep, or cause or

between the
hours of six
and six on
Sunday.

- 77 permit or suffer to be had or kept, any fire under any Still, or if any fire shall be found under the Still of any Distiller, at any time between the hour of six of the clock in the forenoon and the hour of six of the clock in the afternoon of any Sunday, then and in every such case every Distiller shall, for every such offence, forfeit the sum of Five hundred pounds.

Penalty 500*l*.

And be it further Enacted, That at the time specified in any such notice of discontinuance, it shall and may be lawful for any Excise officer in charge of such Distillery, and he is hereby required to strap down and securely fasten the head of every such Still, the working of which is so intended to be discontinued, by locking the same, and to lock the door of the furnace-grate, and to stop and lock the discharging cock or pipe of any such Still; and if such officer be prevented from so doing by any person

Officers shall
fasten down
the head of
Still not
working, or
on failure the
Distiller shall
be charged as
for a working
Still.

- 78 at such Distillery, or in consequence of the Distillery being locked, and no person appearing to give entrance to such officer, or otherwise, or if any Still shall in any event not be locked in manner hereby directed, such Distiller shall continue to be charged with and pay duty, as if he had not given such notice of discontinuance as aforesaid, and such notice shall be deemed void, and of no effect.

And be it further Enacted, That if at any time subsequent to the expiration of twenty-four hours after any Still shall have been locked or by any of the provisions of this Act ought to have been locked, or after the time mentioned in such notice as aforesaid, of discontinuing the working of such Still, such Still, or the works in which it is set, shall be found hot or warm, the Distiller or Distillers in whose possession the same shall be so found shall forfeit the sum of One hundred pounds.

Penalty on
Still found
warm after
Discontin-
uance, 100*l*.

- And be it further Enacted, That no such Distiller shall mash or brew any malt or corn, malted or unmalted, within his Distillery at any time during the Four days after the fourth Wednesday in the last period of Four weeks or Twenty-eight days of the whole of any time during which the Still or Stills of such Distiller shall be chargeable by law, as working in any year, nor at any time during the Four next preceding any day in which such Distiller shall have given notice of discontinuing to work his Still or Stills, and in case any malt or corn, malted or unmalted, shall be found in the progress of mashing or brewing, within any Distillery during any part of such period of Four days, all such malt or corn shall be forfeited, and may be seized by any officer or officers of Excise, and the Dis-

Malt or Corn
found in the
progress of
mashing or
brewing after
notice of
discontinuing
to work, the
Still to be for-
feited, and the
Distiller to
forfeit 100*l*.

305. F tiller

Notice of
recommence-
ment of work-
ing.

Still in whose Distillery the same shall be found, shall forfeit the sum of Five hundred pounds.

And be it further Enacted, That if any Distiller who shall have discontinued the working of any Still in manner aforesaid, shall intend to set at work again such Still so discontinued, such Distiller shall deliver a notice in writing of such his intention to the said Commissioners of Inland Excise and Taxes, and to the Collector of the district, and to the surveyor and gauger in charge of the Distillery of such Distillery, Six days at least before the day on which such Distiller shall intend to re-commence the working of such Still, specifying the day, agreeable to the provisions of this Act, and the hour on which he intends so to re-commence working such Still (which day shall be a Monday, and shall not be less than Four weeks distant from the time of the last discontinuance of the working of such Still,) and one of such officers to whom such notice shall be given, shall attend and open the locks and fastenings of such Still accordingly, and shall charge such Distiller with duty as herein provided from the day mentioned in the notice from the re-commencement of the working of such Still.

Commissioners may permit Distillers to recommence the working of Stills on any Monday, though not four weeks after discontinuance, if four weeks previous to 29 September.

Provided always, and be it Enacted, That it shall and may be lawful to and for the said Commissioners of Inland Excise and Taxes, or any Three of them, to permit or allow any Distiller to re-commence the working of any Still upon any Monday, although such Monday may not be Four weeks distant from the time of the last discontinuance of the working of such Still; provided that such Monday shall be the commencement of some whole period of Four weeks, previous to the twenty-ninth day of September in any year, and provided also, that special application shall be for that purpose made by such Distiller to the said Commissioners Ten days at least before the day of such re-commencement, and upon good and sufficient cause shown, and that such Distiller shall give Six days notice of his being desirous of so re-commencing to work to the Collector or other officer in charge of the collection of the district, and to the surveyor and gauger in charge of the distillery of such Distiller, and it shall and may be lawful for such Distiller, after having obtained the permission or allowance of the said Commissioners or any Three of them, for that purpose, and having given such notice as aforesaid to the collector, surveyor and gauger as aforesaid (but not otherwise,) to re-commence the working of any Still or Stills accordingly, on the Monday mentioned in such his application and notice as aforesaid, and no other day shall be mentioned in any such application or notice than some Monday which shall be the commencement of some whole period of Four weeks previous to the twenty-ninth day of September, and every such Distiller shall in such case be charged and chargeable, and shall pay duty in all respects as if such Monday of so re-commencing to work had been Four weeks distant from the time of the last discontinuance to work such Still, any thing hereinbefore contained to the contrary notwithstanding.

And

And be it further Enacted, That if any Distiller shall re-commence the working of any Still on any day which shall be less than Four weeks distant from the time of the last discontinuance of such Still, unless and until such Distiller shall have first had and obtained such permission or allowance aforesaid for that purpose from the said Commissioners, or any Three of them, every such Distiller who shall so re-commence, contrary hereto, shall for every such offence, forfeit the sum of Five hundred pounds.

Penalty on Distillers re-commencing in less than Four weeks from the last discontinuance without such Permission, 500*l*.

And be it further Enacted, That whenever any such Distiller shall have two or more Stills licensed at the same time in his Distillery, every such Distiller shall be charged and chargeable with, and shall pay duty for such
85 quantity of Spirits as he shall make, or as he shall be chargeable with duty for, in respect of every gallon content of all such Stills, and wherewith all such Stills shall by law be chargeable according to the contents of the same respectively; and the officer of Excise shall, in the several returns by law required to be made by him, include and charge against such Distiller the full quantity of Spirits for which such Distiller shall be chargeable with duty, in respect of all such Stills taken together, and that whoever any Distiller having two or more Stills in the same Distillery shall not have given notice, and commenced the working of all such Stills on the same day, it shall not be lawful for such Distiller to give notice of the commencing or re-commencing to work any Still or Stills in addition to the Still or Stills which shall be then at work in such Distillery, on any day
86 except on a Monday, which shall be the commencement of a period of Four weeks for the work of such Still or Stills, as shall have been so at work as aforesaid; and that whenever any Distiller having two or more Stills in his Distillery, shall give notice, according to law, of his intention to discontinue the working of either or any of such Stills, such Distiller shall within Twenty-four hours after the time when according to such notice he ought to discontinue the working of such Still or Stills, cause the works in which such Still or Stills was or were set to be taken down, and shall displace and remove any and every such Still, and shall also displace and
87 remove clear out of the worm-tub the worm belonging to any and every such Still; and shall within forty-eight hours then next following send or convey any and every such Still and Stills, and the heads and worms respectively belonging thereto, to the Excise office of the district in which such Distillery shall be situated, and whenever such Still or Stills shall be sent to the Excise office in manner aforesaid, the same shall be there kept until any or every such Still or Stills respectively shall be re-delivered to such Distiller for the purpose of being re-set and again worked according to law, in pursuance of any notice or notices to be duly given by such Distiller, of his intention to re-commence the working of such Still or Stills respectively according to law, or until such Still or Stills respectively shall be disposed of to some licensed Distiller, which it shall be lawful for the proprietor of such Still or Stills to do.

Distiller having two or more Stills shall be charged as if all were working; commencement of period of working of several Stills shall be final notice.

Stills discontinued shall be sent to Excise Office &c.

On notice of discontinuing large Stills, the Still, &c. need not be removed.

Provided always, and be it Enacted, That in case any Distiller shall give notice of discontinuing to work a Still of Five hundred gallons content, or upwards, it shall not be necessary for him to cause the works in which 88 such Still was set to be taken down, nor to displace or remove any such Still, nor to displace or remove the worm thereof out of the worm-tub, nor to send or convey the same to the Excise office during the continuance of his Licence; nor shall he be subject to any penalty or forfeiture for omitting so to do, if the Surveyor of Excise attending his Distillery shall certify that by strapping down and fastening the head of every such Still he has effectually secured it from being used or worked, nor shall he be charged with or chargeable for any quantity of Spirits in respect of any Still during the time it shall be so strapped down displaced or removed, any thing herein contained to the contrary notwithstanding.

Charge upon Distillers for Corn Wash, 13 or 14 Gallons of Spirits at 24 per cent. over proof, for every 100 Gallons of Wash.

And be it further Enacted, That the officer of Excise keeping an account of the wort and wash or potale made in any Distillery, shall in 89 all cases upon any decrease of such wort and wash or potale, made from corn malted or unmalted, charge the Distiller for a quantity of spirits after the rate of Thirteen gallons of Spirits or Twelve gallons of Spirit, according to the rates specified in the Licence of such Distiller, computed at the strength of Twenty-four *per centum* above proof by *Sikes's* Hydrometer, for every One hundred gallons of such wort and wash or potale so decreased, and so in proportion for any less quantity.

CLAUSE (A.) Spirits exceeding the proportion of 12 per cent. to pay the full duty.

Provided always, and be it Enacted, That if any Distiller licensed under this Act, so as to be chargeable after the rate of Twelve gallons of Spirits for every one hundred gallons of wort wash or potale decreased in the Distillery of such Distiller, shall make, distil, extract or produce, from any wort wash or potale, any quantity of Spirits exceeding the proportion of Twelve gallons of Spirits of the strength computed as aforesaid, for every one hundred gallons of such wort wash or potale, every such Distiller shall be charged with, and shall pay the full Excise duty for all such Spirits so produced, computed as aforesaid, exceeding such proportion.

CLAUSE (B.) Gravity of Wort to be made by Distillers Distilling at 12 per cent.

And be it further Enacted, That it shall not be lawful for any Distiller who shall be licensed under this Act to distil Spirits, so as to be charged after the rate of Twelve gallons of Spirits only, for every one hundred gallons of wash decreased in the Distillery of such Distiller during the continuance of his Licence, to make or use in his Distillery during the continuance of his Licence, any wort or wash, of a gravity greater than sixty-six by *Allan's* Saccharometer; and that if at any time after any declaration made by any Distiller of the gravity of such wort or wash, pursuant to the directions in this Act contained, any wort or wash shall be found in the Distillery of any such Distiller respectively, of a gravity greater than sixty-six, and which shall be declared by such Distiller, every such Distiller in whose Distillery such wort or wash shall be found, shall forfeit the sum of Five hundred pounds.

And

And be it further Enacted, That after any wort shall have been drawn off from the mash tun in the Distillery of any Distiller licensed under this Act, so as to be chargeable after the rate of twelve gallons only of spirits, for every One hundred gallons of wort wash or potale decreased, no mixture shall be added to the wort, nor any other mixture or substance whatsoever, shall be thrown into or mixed with such wort, by means of which the gravity of such wort may be increased; and if any such mixture called Lob, or any other mixture or substance whatsoever shall be thrown into or mixed with any such wort after the same shall have been drawn off from the mash tun, by means whereof the gravity of any such wort, or the wash made therefrom, or any part thereof, shall be increased, or if any wort or wash in the Distillery of any such Distiller, after the gravity thereof shall be ascertained and taken account of in manner required by this Act, shall be mixed with any other wort or wash, brewed or made on any previous or subsequent day, or if any such wort or wash as aforesaid, shall be mixed with any other wort or wash contained in any hack or vessel whatsoever, or if any wort or wash shall be conveyed away or concealed, every such Distiller in whose Distillery any such offence shall be committed shall, for every such offence, forfeit and pay the sum of Two hundred pounds.

CLAUSE (C.)

Gravity of Wort drawn from Mash tun in DISTILLERIES shall not be increased by Lob, &c. nor any Wort after the gravity is ascertained to be mixed with other Wort, &c.

And be it further Enacted, That the whole quantity of wort intended to be placed in any wash-back for fermentation at one and the same time, in the Distillery of any Distiller licensed under this Act, so as to be chargeable after the rate of twelve gallons of spirits for every one hundred gallons of wort wash or potale decreased, shall be collected in such wash-back within the space of six hours from and after the commencement of running or conveying any part of the said wort from the coolers or other vessels; and every such Distiller shall, within such six hours, make and deliver to the officer under whose survey such Distillery shall then be, a declaration in writing that such wort when so collected as aforesaid is of a gravity not exceeding sixty-six, as indicated by *Allan's Saccharometer*, and in such declaration there shall also be stated the exact number of dry inches of the wash-back in which such wort shall be collected set or prepared, and also the number of such wash-back; and if any wort, after being so collected as aforesaid, and before declaration of the gravity thereof, shall be found to exceed the gravity of sixty-six, every such Distiller shall immediately reduce the same with water to the proper gravity, in the presence of the officer of Excise, who shall charge such Distiller for a quantity of spirits according to the increased quantity of wort occasioned by such reduction in gravity; and every such Distiller shall be charged from and by the highest gauge or quantity found by the officer at any time from the period when the wort shall be collected and set for fermentation, and until the wash made therefrom shall be run and conveyed to the Still, without any allowance for waste, leakage, dregs, yeast, sediment or bottoms whatsoever; and if any such Distiller shall refuse or neglect so to collect all such wort,

CLAUSE (D.)

The whole quantity of Wort for fermentation shall be collected in DISTILLERIES chargeable at 12 per cent. within six hours, and declaration made of the gravity thereof.

within the time aforesaid, or shall neglect or refuse to make and deliver such declaration as aforesaid, or shall make any false declaration respecting the same, or shall ferment or mix such wort with any yeast, or with any other matter or thing for or occasioning fermentation, before the proper officer of Excise shall have examined and taken an account of the gravity of such wort by the Saccharometer, or if at any time after any such declaration shall be made and delivered the quantity of wash shall be increased to any amount exceeding seven gallons in one hundred, every Distiller in whose Distillery any such offence or neglect shall be committed or take place, shall for every such offence forfeit and pay the sum of Two hundred pounds.

Distiller shall be liable to duty on spirits according to a certain number of monthly charges on each gallon content of the Still for 32 weeks, or 224 days in each year.

And be it further Enacted, That every Distiller licensed under this Act shall, during the continuance of his Licence in each year, be charged with, and shall pay duty for a quantity of Spirits, computed at the strength aforesaid, in respect of each and every gallon content of every Still kept or used by such Distiller, according to the content of every such Still, computed as directed by this Act, and according to the number of gallons in respect of every gallon of such content specified in the Table annexed to this Act, and according to a certain number of weeks and days in the year, as hereinafter mentioned, (that is to say) that for every Four weeks, or Twenty-eight days, while any such Still shall continue, or shall be presented to continue working, or shall be chargeable as working under this Act, such Distiller shall, for and in respect of each and every gallon content of every such Still, computed as aforesaid, be charged with, and shall pay duty for so many gallons of Spirits as are mentioned and set forth in the Table to this Act annexed, for and in respect of each and every Still, being of the several contents in the said Table specified and contained; and that every such Distiller, notwithstanding any suspension of working under the provisions in this Act contained, shall continue so chargeable as aforesaid, for not less than Thirty-two weeks, or Two hundred and twenty-four days, during the continuance of such Licence (except in cases hereinafter expressly provided for;) and that the said Table; and all and every the matters therein specified and contained, shall be deemed and taken to be part of this Act to all intents and purposes whatsoever; provided always that every such Distiller shall also, over and above such several quantities respectively, be charged with, and shall pay duty for as more Spirits, computed at the strength aforesaid, as he shall or ought to produce according to the rate of Thirteen gallons of Spirits, or Twelve gallons of Spirits respectively, as prescribed by the Licence granted to such Distiller, computed at the strength aforesaid, for every one hundred gallons of wort and wash or potale made or brewed by such Distiller, and decreased as aforesaid, and so in proportion for any less quantity.

Distiller shall give notice when he intends to work with turf.

Provided always, and be it Enacted, That whenever any Distiller, licensed to keep any Still or Stills under this Act, shall insert in the notices which

- which he is required to give to the Commissioners and officers of Excise,
- 93 before he shall commence or re-commence to work a Still, or shall give notice in like manner Six days before the expiration of any period of Four weeks or Twenty-eight days, during which any Still shall be chargeable as working; that such Distiller proposes to work any Still or Stills in his possession, during the next succeeding period of Four weeks, or Twenty-eight days with turf only not charred, and not with coal or other fuel than turf not charred, such Distiller shall, for every such period during which any such Still or Stills shall be worked with no other fuel than turf not charred, be charged with and pay duty for Five-sevenths only of the number of gallons to which such Distiller would otherwise be liable in respect of such Still, and also with duty for as much more Spirits as might
- 94 be produced as aforesaid: Provided always, That every such Distiller shall also Six days previous to the commencement of any period during which such Distiller purposes to work any Still or Stills in his possession with turf only not charred, and not with coal or other fuel than turf not charred, give notice of such his intention to the Commissioners of Inland Excise and Taxes; and in default of giving every such respective notice, the Still or Stills of such Distiller so making default, shall be subject and liable to be charged with, and shall pay, duty for the full number of gallons of Spirits to which such Distiller would be liable in respect of such Still for the whole of such period, if the same were worked with coal or other fuel.
- 95 than turf not charred, and such Distiller shall forfeit the sum of Five hundred pounds.

and shall then be chargeable with 5/7ths only of the number of gallons.

Notice also to be given to the Commissioners;

subject to the full number of charges for default.

Provided also, and be it further Enacted, That if any Still in possession of any Distiller shall at any time during any period in which the Distiller shall have given notice of working any such Still or Stills with turf only, be worked with any coal, coke, charred turf, or other fuel than turf not charred, every such Still shall be subject and liable to the full number of charges for every gallon content thereof for the whole of such period, any thing herein contained to the contrary notwithstanding; and such Distiller shall forfeit the sum of Five hundred pounds.

Stills worked with coal, &c. after giving such notice, to be subject to the full number of charges, and Penalty 500*l*.

- And be it further Enacted, That whenever any Distiller shall have given such notice that he purposes to work any such Still or Stills in his possession during any period with turf only as aforesaid, it shall not be lawful
- 96 for such Distiller to have or keep within his Distillery, or any premises connected therewith, at any time during such period, any coal or any other fuel than turf not charred; and if, during any such period, any coal or any other fuel than turf not charred, shall be found within the Distillery of such Distiller, or within any premises connected therewith, all such coal or other fuel shall be forfeited, and may be seized, and the Distiller within whose Distillery or other premises such coal or other fuel shall be found, shall forfeit the sum of Two hundred pounds; and such Distiller shall also be subject and liable to the full duty on the whole quantity of Spirits
- 97 chargeable in respect of every gallon content of such Still or Stills for the

Code, Sec. 500*l* on premises after notice of working with turf, to be forfeited.

Penalty 200*l*, and Distiller liable to full charges.

said period, for and in respect of every Still in his Distillery, which shall by law be considered as working, without any allowance whatever for or in respect of the use of turf therein, and as if every such Still had been worked with coal during such period.

Officer shall make a weekly return, and give a copy to the Distiller, who shall pay the duty after the end of 8 weeks.

And be it further Enacted, That the surveyor or gauger in charge of the Distillery of any Distiller, or any other officer of Excise appointed or authorized so to do, shall once in a week, *viz.* on the Tuesday in every week, make a return or report in writing to the Collector of the district in which such Distillery is situate, or to such person or persons as the Commissioners of Excise shall appoint to receive the same, of the quantity of spirits and the duty thereon, for which such Distiller shall be chargeable after the rate of Thirteen gallons of Spirits (or Twelve gallons of Spirits, according as such Distiller shall be chargeable) computed at the strength of Twenty-four *per centum* above proof for every One hundred gallons of wort wash or potale decreased in the week, commencing on the Monday next but one preceding such Tuesday; and every such officer shall and he is hereby required to leave a true copy of such return in writing under his hand with every such Distiller, or at such Distillery, upon pain of forfeiting Twenty pounds for every neglect or omission in so doing, and such return or report of such officer shall be a charge upon every such Distiller for such week; and such Distiller shall pay the duty appearing by such return, and payable within Six days after the end of Eight weeks from the last day of the week for which such return shall be made, and duty charged, or shall for every default forfeit a sum equal to double the duty so returned

Penalty and double duty

Officer, in his return for every fourth week, shall make up deficiency of charge on Still continued for the month.

and charged; and such surveyor or gauger or other officer shall in his return to the collector of the district for the last week of the first period of Four weeks or Twenty-eight days next after the day mentioned, in any notice for the commencement or re-commencement of the working of any Still, in manner directed by this Act, and so in like manner in his return for the last week of every other or subsequent period of Four weeks or Twenty-eight days while such Still shall continue or be presumed to continue working, or shall be chargeable as working under this Act, make a further return and charge upon such Distiller of such further quantities of spirits, and the duties thereon, as with the quantities comprised in the aforesaid returns, after the rate aforesaid, of each such respective period of Four weeks (in case the same shall be deficient,) shall amount to the full quantity of Spirits for which such Distiller shall be chargeable under this Act, with duty for such period of Four weeks or Twenty-eight days, in respect of every gallon content of his Still, according to the Table annexed to this Act; and such Distiller shall pay the duty appearing by such further return and charge, to have become due and payable within Six days after the end of Eight weeks from the last day of the week for which such last mentioned return and charge shall have been made, or shall for every default forfeit a sum equal to double the duty so returned and charged; and in case any duties charged upon any such Distiller as aforesaid shall not be

be fully paid and discharged before the space of Ten weeks after the end of the week in which the same were charged, the Licence of such Distiller shall, upon the expiration of such Ten weeks, become altogether null and void, and no further permit or permits shall be granted to such Distiller for the removal of any Spirits from his stores.

And be it further Enacted, That every Distiller shall, under the proper hand of such Distiller, or under the hand of some person for whom such Distiller shall be responsible, once in a week, *videlicet*, on the Tuesday in every week, at the Excise office of the district in which the Distillery of such Distiller shall be situate, make true entry of the quantity of Spirits, after the rate aforesaid, for which such Distiller shall be chargeable with duty in manner aforesaid, for the week commencing on the Monday next but one preceding such Tuesday, upon pain of forfeiting Twenty pounds for every omission neglect or default of such entry.

Distillers shall make entries themselves weekly.

Penalty 20*l*.

Provided always, and be it Enacted, That whenever it shall happen that any Distiller shall have discontinued working on a Monday, under any of the provisions in this Act contained, the weekly report or return of the officer, and the weekly entry of the Distiller, to be made under this Act, on the Tuesday next succeeding such Monday, shall contain the quantity of Spirits for which such Distiller is chargeable with duty, on and from the Monday next but one preceding such return or entry, until and upon the Monday of such discontinuance, including both the said days; and the duty shall be charged and paid on such quantity of Spirits accordingly, in like manner as any duty under any other weekly return report or entry is by this Act directed to be charged and paid.

In case of discontinuance, the weekly report and entry shall include the day of discontinuance.

And be it further Enacted, That if any officer in charge of the Distillery of any Distiller shall be removed from the same, or shall die, it shall and may be lawful to and for the officer or officers who shall succeed the officer who shall be so removed, or shall die, to make out and return any charge against such Distiller from the books and papers kept, and entries made by such officer who shall be so removed, or shall die, relating to such Distillery, and to the state thereof; and every such charge so made out and returned from such books papers or entries, shall be a charge on such Distiller, who shall pay the duties so charged and returned under and subject to the like rules regulations and penalties, as if such books papers and entries were the books papers and entries of the officer who shall make such charge, and as if such officer had been placed over such Distillery at the time such entries had been made.

Officer may make charges from the entries of a preceding officer.

And be it further Enacted, That if any superior or other officer of Excise, or any officer other than the officer in charge of any Distillery, shall make any charge or surcharge upon any Distiller under this Act, in respect of any quantity of Spirits for which such Distiller shall by law be chargeable with duty, such charge or surcharge of duty shall be a charge

Surcharges by superior officers, shall be as valid as by the officer in charge, &c.

on such Distiller, and such Distiller shall be chargeable with and shall pay the duty appearing by such charge or surcharge to have become due and payable, in like manner as he would be chargeable or liable to pay any duty upon any charge returned or made by any officer in charge of the Distillery of such Distiller; and every charge or surcharge so made by any officer other than the officer in charge of the Distillery, shall by such officer be entered distinctly in the book of such officer in charge, and shall be separately and distinctly set forth in the return required to be made from time to time by such officer in charge of such Distillery. 106

Distiller may appeal to Commissioners against charges by officers.

And be it further Enacted, That if any dispute or difference shall arise between any officer of Excise and any Distiller, touching the amount of duty payable on any charge or surcharge made by such officer on such Distiller, it shall and may be lawful for such Distiller, at any time within one calendar month after the making of such charge or surcharge, to give notice in writing to such officer that such Distiller intends to appeal to the said Commissioners of Inland Excise and Taxes against such charge or surcharge; and it shall thereupon be lawful for such Distiller to appeal in writing, stating the grounds thereof to the said Commissioners accordingly, at any time within such calendar month; and the said Commissioners shall thereupon appoint a convenient time for the public hearing of such appeal against such charge or surcharge; and the said Commissioners, or Three of them, shall, within one calendar month after the receipt in writing of such appeal as aforesaid, publicly hear and determine such appeal, and receive evidence, and examine such legal witnesses as shall be produced to or appeal before them for that purpose, on oath (which oath the said Commissioners, or any Three of them, are hereby authorised to administer,) with respect to such appeal, and grant such relief to such Distiller as to the said Commissioners shall seem fitting and expedient, according to the justice of the case. 107

Distillers shall not work Stills beyond the four weeks chargeable, ending on any day after 1st September.

And be it further Enacted, That whenever it shall happen that any Still in the Distillery of any Distiller shall be chargeable as working for any period of Four weeks ending on any day after the first day of September and before the twenty-ninth day of such month of September in any year, it shall not be lawful for the Distiller to continue to work such Still at any time beyond the end of such period of Four weeks ending after the First day of September, but the working of such Still shall be discontinued at the end of such period of Four weeks ending as aforesaid, whether any notice shall have been given for that purpose or not; and it shall be lawful for the surveyor or officer of Excise in charge of such Distillery, to strap down and fasten the head of every such Still, and to proceed in all respects as if notice of the discontinuance of the working of such Still had been given by the Distiller, in manner required in cases of discontinuing the working of any Still; and if at any time after the end of such period of Four weeks ending as aforesaid, and before such twenty-ninth day of September, 108

Officer shall fasten the head of Stills.

*Penalty, if Stills found at work afterwards 1000*l*.*

- 110 September, any such Still or Stills shall be found at work in the Distillery of such Distiller, every such Distiller shall forfeit and lose the sum of One thousand pounds, and Twenty shillings per gallon for every gallon of wort, wash, potale, low wines, singlings or feints, which shall be distilled in any such Still or Stills, after the end of such period of Four weeks as aforesaid.

And be it further Enacted, That in the account to be taken in the Distillery of any Distiller licensed under this Act, so as to be chargeable after the rate of Thirteen gallons of Spirits for every One hundred gallons of wort wash or potale decreased in such Distillery, by the officers in charge of such Distillery, of the Spirits made and distilled in such Distillery, and found from time to time in the Spirit receiver, as in this Act mentioned, during the continuance of any Licence to such Distiller, credit shall be given to such Distiller against the charge of Spirits computed on the decrease of wort wash or potale in manner hereinbefore mentioned, for all Spirits so made and distilled and found, computed at the strength of Twenty-four *per centum* above proof; and such Distiller shall be entitled to permits to accompany all such Spirits when sent out for consumption, without any further charge of duty than as aforesaid; and in case it shall happen at the end of the year for which such Licence shall be granted, or any sooner determination or discontinuance of such Licence, that the quantity of Spirits so made and distilled and found, computed at the strength aforesaid, shall exceed the quantity of Spirits for which such Distiller shall have been charged with duty, after the rate specified by this Act, upon the decrease of wort wash or potale in his Distillery during the continuance of such Licence, the surveyor or gauger in charge of such Distillery shall, within Twenty days after the twenty-ninth day of September, or within Twenty days after the determination or discontinuance of such Licence, as the case may be, make a return to the Collector of the district in which such Distillery shall be situate of such excess quantity of Spirits.

CLAUSE (G.)
Distiller working at 13 per cent. shall have credit against Wash Charge, and Permits for all Spirits actually made, without further charge of Duty.

If such quantity of Spirits exceed the Wash Charge, officer shall make a return of the Excess.

- 111 And be it further Enacted; That in the account to be taken in the Distillery of any Distiller licensed under this Act, so as to be chargeable after the rate of Twelve gallons of Spirits for every One hundred gallons of wort wash or potale decreased in such Distillery, by the officer in charge of such Distillery, of the Spirits made and distilled in such Distillery, and found from time to time in the spirit receiver, as in this Act mentioned; during the continuance of any Licence to such Distiller, credit shall be given to such Distiller, against the charge of Spirits, computed on the decrease of wort, wash or potale, in manner hereinbefore mentioned, for all Spirits so made and distilled and found, computed at the strength of Twenty-four *per centum* above proof; and such Distiller shall be entitled to permits to accompany the same when sent out for consumption, without any further charge of duty thereon as aforesaid; and in case it shall happen at the end of the year for which

Distiller working at 12 per Cent. shall have credit against Wash Charge for Spirits actually made.

If such quantity of Spirits exceed the Wash Charge, such Excess shall be charged with Duty.

which such Licence shall be granted, or on any sooner determination or discontinuance of such Licence, that the quantity of Spirits so made and distilled and found, computed as aforesaid, shall exceed the quantity of Spirits or which such Distiller shall have been charged with duty, after the rate specified by this Act, upon the decrease of wort wash or potale in his Distillery during the continuance of such Licence, such excess quantity of Spirits so made and distilled and found, computed as aforesaid, shall be charged with the full duty of Excise on every gallon thereof, computed as aforesaid, in addition to the amount of duty previously charged on the quantity of Spirits calculated on the decrease of wort wash or potale; and the surveyor or gauger in charge of the Distillery shall, within Twenty days after the twenty-ninth day of September, or within Twenty days after the determination or discontinuance of such Licence, as the case may be, make a return to the Collector of the district in which such Distillery shall be situate, of such excess quantity of Spirits, and of the duties thereon; and in case it shall happen that the quantity of Spirits made by any such Distiller in any year, ending on the twenty-ninth day of September, after the rate of twelve gallons of Spirits, computed as aforesaid, for every One hundred gallons of wort wash or potale, made or brewed by such Distiller as aforesaid, or taken account of as aforesaid in the spirit receiver, whichever of such quantities shall be the greatest, shall not amount to the full quantity of Spirits, computed as aforesaid, for which such Distiller shall be chargeable during the continuance of such Licence, the surveyor or gauger in charge of the Distillery of such Distiller shall, within Twenty days after such twenty-ninth day of September, make a return to the Collector of the district in which such Distillery shall be situate, of the quantity of Spirits so deficient, and of the duties chargeable thereon; and every such return so, in either case made by the officer shall be a charge on such Distiller, who shall pay the duty appearing by such return to have become due and payable within Six days after such return shall have been made, or shall for every default forfeit a sum equal to double the duty so returned and charged.

Officers shall make Return to supply any deficiency of Spirits chargeable in the year.

Penalty on each of flock of Spirits; forfeiture 100*l*. and 10*s*. per gallon.

And be it further Enacted, That if any Spirits shall at any time be found in the stores, stock, custody or possession of any Distiller, the Spirits in store or stock being computed at the strength of Twenty-four per centum above proof, over and above the quantity taken account of as aforesaid in the spirit receiver, and computed as aforesaid, and which shall have been duly removed according to the directions of this Act from such spirit receiver into the stores and stock of such Distiller, and there taken account of by the proper officer of Excise, after deducting the quantity, computed as aforesaid, duly sent out from such stock with permit, such excess shall be deemed Spirits unlawfully made, and shall be forfeited, and may be seized by any officer or officers of Excise; and every such Distiller shall for every such offence forfeit and lose the sum of One hundred pounds, and Ten shillings per gallon for every gallon of such Spirits in excess as last aforesaid.

Provided

Provided always, and be it Enacted, That if any Distiller shall be desirous to discontinue working for the remainder of any year, from the end of the first period of Eight weeks in the year after he shall have commenced working, or from the end of any period of Four weeks or Twenty-eight days subsequent to the period of Eight weeks which he shall have actually worked in any one year, it shall and may be lawful for such Distiller to discontinue working accordingly, on giving a notice in writing of his intention so to discontinue working for the remainder of the year, to the said Commissioners of Inland Revenue and Taxes, and also to the

Distillers may discontinue working for the remainder of a year, on notice, after the end of the first eight weeks, &c.

- 117 Collector of the district, and to the surveyor and gauger in charge of the Distillery of such Distiller, Fourteen days at the least previous to the day mentioned for so discontinuing to work for the remainder of the year; and in such case it shall and may be lawful for the said Commissioners, or any Three of them, upon application to them made by such Distiller for that purpose, to declare the Licence granted to such Distiller to be ended and determined from and after the day mentioned for so discontinuing working, and the same shall be ended and determined accordingly; and it shall also be lawful for the said Commissioners to reduce the quantity of Spirits for which such Distiller shall according to this Act be chargeable
- 118 with duty for Thirty-two weeks, to such quantity as shall bear the same proportion to the whole quantity for which such Distiller shall be so chargeable, that the number of weeks in such periods of Eight weeks or Four weeks as aforesaid, during which such Distiller shall have actually continued working or shall have been chargeable as continuing to work in such year, shall bear to the whole of such Thirty-two weeks; and that on every such discontinuance and determination of such Licence, every
- 119 such Distiller shall be subject and liable to the same regulations, and to the same returns, charges of duty, and balances by the proper officer and officers as aforesaid, in the proportion aforesaid, and subject to the like penalties and forfeitures for such Still or Stills being found afterwards at work in the Distillery of such Distiller, as such Distiller would have been subject and liable to, had such Thirty-two weeks been completed; any thing in this Act to the contrary notwithstanding.

Licence shall be thereupon determined, and the annual charge on Distiller reduced.

And be it further Enacted, That in all cases, at the expiration or other sooner determination of any Licence granted under this Act, every Distiller so licensed shall, within Seven days after the expiration of such Licence, or after so discontinuing to work, cause the works in which any and every

120 Still in the Distillery of such Distiller were set, to be taken down, and shall displace and remove any and every such Still and Stills, and shall also displace and remove clear out of the worm-tub the worm belonging to any and every such Still respectively; and shall, within Seven days then next following, send or convey any and every such Still, and the heads and worms belonging to the same respectively, to the Excise office of the district in which such Distillery shall be situate, there to be kept for Twelve calendar months; unless the same shall, within the said Twelve

Distiller on expiration of his Licence, or otherwise, being for the year, shall remove his still.

calendar months, be re-delivered to the proprietor thereof on his being again licensed under this Act, or shall be disposed of by such proprietor, to some licensed Distiller, which it shall be lawful for such proprietor to do; and in case any such Still, or head or worm of a Still, shall remain at the said Excise office for the space of more than Twelve calendar months, it shall be lawful for the Collector of the district to break up and render useless any and every such Still, Still head and worm, and to cause the materials thereof to be sold; and the produce thereof, after deducting all expenses of such sale, and a reasonable sum for the warehouse room for the same during the said Twelve months, shall be paid by such Collector to the proprietor thereof; and in case any Still, Still head or worm shall be found in the Distillery, or in any other place in the occupation of any person who shall have so discontinued the business of a distiller, at any time after the end of Fourteen days after the expiration of other sooner determination of any Licence to such Distiller, every such Still, Still head and worm shall be forfeited, and may be seized, and the person in whose possession or in whose premises the same shall be found, shall forfeit the sum of Five hundred pounds.

*Penalty 500*l*.*

Distiller shall give notice to Officers of every mashing or brewing of Corn.

And be it further Enacted, That whenever any Distiller shall intend to commence to brew or mash any corn, such Distiller shall, Four hours at least before so commencing to mash any corn, give notice to the officer in charge of the Distillery of such Distiller (by an entry to be made in a book to be provided by such officer for such Distiller, and to be kept in such Distillery,) of the particular hour and time when such Distiller so intends to brew or mash any corn, and the number of bushels of corn, distinguishing whether malted or unmalted, or meal, intended to be used in every such brewing or mashing, and also the time when such brewing will be completed, and the worts be off; and if such Distiller shall intend to make any second mashing of the same materials, with any addition thereto of any further quantity of corn, malted or unmalted, or any meal, such Distiller shall give a like notice; and such book shall be carefully kept by such Distiller, and the said entries being made therein, the said book shall, within Forty-eight hours after the expiration of every period of Four weeks or Twenty-eight days, be delivered by such Distiller to such officer; and in case any corn malted or unmalted, or any meal, shall be mashed or brewed in the Distillery of any Distiller, without such notice being given by entry to be made in such books, all worts wash and potale, brewed from such corn and meal, shall be forfeited, and may be seized, and such Distiller shall forfeit the sum of Fifty pounds.

*Penalty 50*l*.*

Wash shall be drawn off in coolers, and distilled in the order in which it was brewed.

And be it further Enacted, That every brewing of worts wash or potale, shall be separately run off into or placed in open and entered coolers, before the same shall be let into any fermenting back; and that all worts wash or potale from corn shall be distilled in the order in which the same was brewed; and that no newer worts wash or potale shall be distilled while

while there is any older worts wash or potale on hand; and not distilled; and that if any such worts wash or potale shall be found in the Distillery of any Distiller which shall not have been so run off into or placed in open and entered coolers, or which shall have been brewed longer than any such worts wash or potale as shall have been then actually distilled, or distilling, such worts wash or potale shall be forfeited; and may be seized, and such Distiller shall also forfeit the sum of Two hundred pounds. Penalty 100l.

- 126 And be it further Enacted, That no Distiller shall put into nor keep in back cooler or other vessel, at any one time, a smaller quantity of worts wash or potale, than the full charge of the largest entered Still in such Distillery; nor shall mix or have in any one back, two or more different brewings of worts wash or potale, or any part thereof; and if any back cooler or other vessel, in the Distillery of any Distiller, shall be found containing any worts wash or potale, contrary to the regulations of this Act, such Distiller shall, for every such offence, forfeit the sum of Two hundred pounds. Each brewing shall be kept separate, &c.
Penalty 100 -

And be it further Enacted, That no allowance shall be made in the gauging or taking account of the contents of any back vat or other vessel, for or in respect of any grouting, or ground corn or meal, or other composition matter or thing, added to the worts wash or potale in such back vat or other vessel, whilst such worts wash or potale are in the course of preparation for being distilled; any usage or custom to the contrary notwithstanding. No allowance for grouting.

- 127 And be it further Enacted, That all the backs used or entered by or in the Distillery of any Distiller licensed under this Act, for fermenting worts wash or potale, shall be respectively standing and fixed vessels and utensils; and that no such back shall have any pipe plughole or other opening or cock (save a sample cock of the bore of half an inch, so placed as to enable the officer, to his satisfaction, at all times to draw a sample of the wort wash or potale therein, to try and ascertain the gravity thereof with the Saccharometer, as herein mentioned, and save a plughole for the purpose of washing out each such back,) by which the worts wash or potale, fermenting fermented or kept therein, can or may be run or conveyed out, except a fixed pipe leading from a plughole in the bottom of each such back into a main pipe having no other communication, than with such back, and with some general charger or pump hereinafter mentioned, into which main pipe all the backs used or entered by or in the Distillery of any such Distiller shall at all times run and empty their contents of wort wash or potale; and such backs shall not have any fixed or other communication whatever with each other, or with any other vessel or utensil, other than and except such main pipe only; and that every such main pipe shall directly communicate, and necessarily convey its contents, and the whole of the wort wash or potale which shall run or come into the same, either directly into a vessel hereinafter mentioned, to be called Wash backs to be fixed vessels, and to communicate with a main pipe only; and all Wash or Potale to be conveyed thence into the General Charger.
- 128 385.

a general charger, or into a forcing pump, which pump shall not have any opening or communication into or with any vessel or utensil whatsoever, other than and except such main pipe as aforesaid, nor any opening or communication whereby any such wort wash or potale running or coming into, or pumped or thrown from or out of such pump, can be drawn or received elsewhere than from such main pipe as aforesaid, or conveyed elsewhere or otherwise than through a fixed pipe passing from such pump 129 into such general charger; and that the pipe leading directly from such main pipe into such general charger, or from such wash pump into such general charger, shall be kept under the lock and seal of the officer under whose survey such Distillery shall be; and that all the wash or potale fermented by any such Distiller in such Distillery shall, under and in pursuance of such notice as is hereinafter mentioned, be run and conveyed from the back or backs specified in such notice, into such main pipe, and from such main pipe directly into such general charger, or into such wash pump, and from thence pumped through the pipe passing from such pump into such general charger; and if all and every back and backs used or entered in the Distillery of such Distiller, for fermenting wort wash or 130 potale, and such main pipe and forcing pipe shall not be constructed in manner required by this Act, or if any such back main pipe or pump not constructed or otherwise constructed than as aforesaid, shall be used or employed in the Distillery of such Distiller, or if any other means of running or conveying the wort wash or potale contained in any such back shall be used, or if such wort wash or potale shall be run or conveyed elsewhere or otherwise than as aforesaid, or if any worts fermenting or fermented, or any wash or potale, shall be run or conveyed away or removed from or out of any back in the Distillery of such Distiller, into which the same shall have been first run and conveyed, elsewhere or otherwise than as required by this Act, or shall be by any way or means hidden or concealed, then and in any of such cases such Distiller shall, for every such offence, forfeit and lose the sum of Two hundred pounds, and also the sum of Ten shillings, for every gallon of such wort wash or potale.

Distiller to provide a Receiver for Low Wines or Singlings, to be kept under lock, and have no communication, except by a forcing pump, with the General Charger.

And be it further Enacted, That every Distiller licensed under this Act 131 shall, for every entered Still in his Distillery, provide maintain and keep one standing and fixed vat, back, cask or other vessel, of strong materials, and with sufficient cover and fastenings, to be approved of in writing by the surveyor under whose survey the Distillery of such Distiller shall then be, to be entered by such Distiller, and to be called the receiver of low wines or singlings, in which shall be received all low wines or singlings which shall be distilled and run from such entered Still in such Distillery; and that such receiver shall be at all times kept under the lock and seal of the surveyor of such Distillery, except when opened by him for the purpose of any inspection or survey; and that such receiver shall be so 132 constructed as to have no communication whatsoever with any other vessel, except by a fixed pipe leading from the safe of such Still, for the purpose of

- of the low wines or singlings being run from the worm and safe of such Still into such receiver; and that there shall be permanently fixed in such receiver a forcing pump, with a fixed pipe of discharge into the vessel, hereinafter mentioned, called the general charger; and that such receiver, and such pump and pipes, shall be so constructed that no low wines or singlings in such Distillery can be pumped or drawn from any other place vessel or utensil than from such receiver, nor be conveyed elsewhere or otherwise than from the safe of such Still through such fixed pipe as
- 133 aforesaid into such receiver, and from such receiver, by means of such pump as last aforesaid, through such fixed pipe into such general charger; and that such fixed pipe leading from such last-mentioned pump into the general charger, shall be kept under the lock and seal of the officer under whose survey such Distillery shall then be, except when opened by such officer, under such notice as is hereinafter mentioned; and that if any such Distiller shall neglect or refuse to provide maintain and keep and enter such receiver, with such cover and fastenings, and such pump and fixed pipes so constructed as last before mentioned, or if any low wines or singlings in the Distillery of such Distiller shall be drawn, received, run,
- 134 conveyed, or pumped, elsewhere or otherwise than from the safe of such Still, through such fixed pipe into such receiver, and from such receiver through and by means of such last-mentioned pump, and the fixed pipe thereof as aforesaid, into such general charger, under such notice as aforesaid, such Distiller shall, for each and every offence, forfeit and lose the sum of Two hundred pounds.

- And be it further Enacted, That every Distiller licensed as aforesaid shall, for every entered Still in the Distillery of such Distiller, provide maintain and keep one standing and fixed vat, back, cask or other vessel, of strong materials, and with sufficient cover and fastenings, to be approved of in writing by the surveyor under whose survey the Distillery of such Distiller shall then be, to be entered by such Distiller, and called the
- 135 Receiver of Feints, in which shall be received all feints which shall be distilled and run from every such entered Still in such Distillery; and that such receiver shall be at all times kept under the lock and seal of the surveyor of such Distillery, except when opened by him for the purpose of any inspection or survey; and that such receiver shall be so constructed as not to have any communication whatsoever with any other vessel, except by means of a fixed pipe leading from the safe of such Still for the purpose of the feints being run from the worm and safe of such Still into such receiver; and that there shall be permanently fixed in such receiver of
- 136 feints a forcing pump, with a fixed pipe of discharge into the vessel hereinafter mentioned, called the General Charger; and that such receiver of feints and pumps and pipes shall be so constructed, that no feints can be pumped or drawn from any other place vessel or utensil than such receiver, or conveyed elsewhere or otherwise than from the safe of such Still through such fixed pipe as aforesaid into such receiver, and from such re-

Distiller to provide a Feint Receiver, to be kept under lock, and to have no other communication, except by a forcing pump, with the General Charger.

ceiver, by means of such pump as last aforesaid, through such fixed pipe into such general charger; and that such fixed pipe leading from such last mentioned pump into the general charger shall be kept under the lock and seal of the officer under whose survey such Distillery shall then be, except when opened by such officer under such notice as is hereinafter mentioned; and that if any such Distiller shall neglect or refuse to provide 137 maintain and keep and enter such receiver with such cover and fastenings, and such pump and fixed pipes so constructed as last before-mentioned, or if any feints in the Distillery of such distiller shall be drawn, received, run and conveyed, or pumped elsewhere or otherwise than from the safe of such Still through such fixed pipe into such receiver, and from such receiver through and by means of such last-mentioned pump, and the fixed pipe thereof as aforesaid, into such general charger under such notice as aforesaid, such Distiller shall for each and every offence forfeit and lose the sum of Two hundred pounds.

Distiller to provide and maintain a vessel to be called a General Charger, communicating only with the Wash backs, Singlings, Feint Pumps, and Still, under lock; and all Wash or Potale, Singlings, and feints to be removed into such General Charger, and gauged under notice.

And be it further Enacted, That every such Distiller licensed under this 138 Act shall, for every entered Still in his Distillery, provide maintain and keep one standing and fixed vat back or other vessel, to be approved of in writing by the surveyor under whose survey the Distillery of such Distiller shall then be, to be entered by such Distiller, and called a General Charger, and in which vessel all the wash and potale, low wines, singlings and feints with which such Still shall be at any time intended to be charged, shall be first gauged and taken account of by the proper officer of Excise, and from which vessel every such Still shall be from time to time charged accordingly, and supplied with the wash and potale, low wines, singlings and feints which are to be distilled in such Distillery; and that such vessel 139 called the General Charger shall be so constructed as not to have any other pipe, plug, plughole, cock, or means of communication whatsoever with any Still, pump, vessel or place in or out of the Distillery of such Distiller, except as is hereinafter mentioned, (that is to say;) one fixed pipe entering into such general charger from the wash main pipe or pump belonging to such Still; one other fixed pipe entering into such general charger from the low wines or singlings pump belonging to such Still; one other fixed pipe entering into such general charger from the feints pump belonging to such Still; and one other fixed pipe from the said general charger to such Still, for the discharging the contents of such vessel into such Still; and that all such pipes, with a stop cock upon each 140 and every one thereof, shall be kept respectively under the lock and seal of the officer surveying such Distillery; and that from time to time, when any such Distiller shall be desirous of removing any wash or pot ale, low wines, singlings, or feints respectively, for the purpose of charging any Still therewith to be distilled, such Distiller shall give Six hours notice in writing to the officer in charge of the Distillery of such Distiller, specifying in such notice the day and hour for commencing such removal, the kind or quality, and the quantity of liquor intended to be removed, and the particular

- particular vessel or vessels from which such liquor is to be removed; and such officer shall thereupon attend at the time specified in such notice, and shall unlock the stop cock upon the proper pipe for conveying such liquor into such general charger, having previously locked and examined the security of the stop cocks and locks upon the other pipes entering into such general charger, and also the discharge pipe from such general charger to the Still; and, such Distiller shall thereupon commence, continue and complete the removal of the liquor specified in such notice from the vessel or vessels mentioned therein into such general charger; and when and so soon as the removal of such liquor shall be completed, the officer surveying such Distillery shall again lock and secure the stop cock of the pipe by which such liquor was so removed into such general charger, and shall gauge and take an account of the liquor so removed and conveyed into such general charger, and shall compare such gauge and account with the gauge and account previously taken of such liquor in the vessel or vessels from which such liquor has been so removed; and when and so soon as the entire charge of such general charger shall be completed, for the purpose of charging the Still with which such general charger shall communicate, such officer as aforesaid, after having taken such account of the contents of such general charger as aforesaid, and after having safely locked and secured the several pipes entering into such general charger from the wash main pipe and the several pumps aforesaid, shall then unlock the discharge cock or pipe for the purpose of charging such Still from such general charger with the liquor to be distilled in such Still; and if after any such notice shall have been given as aforesaid, the removal of the liquor mentioned in such notice shall not be commenced and take place within the space of half an hour after the proper stop cock has been opened for that purpose by such officer as aforesaid, and continued and completed until the whole of such liquor shall be removed into such general charger, such notice shall be void, and the officer shall again lock and seal every such stop cock; and in case the removal of such liquor shall be begun, and shall not be completed, such Distiller shall forfeit and lose the sum of Twenty pounds: Provided always, That no such Distiller shall be at liberty to give any such notice, nor to cause any such removal to be made of any liquor into such general charger, until the whole of the previous charge of such general charger shall have been entirely run out and emptied by the discharge pipe, and such discharge pipe be again properly locked and secured; nor shall any such removal commence or be carried on at any other time than between the hours of six in the morning and ten in the evening.

Notice for removal of Wash, &c. shall be given only twice in 24 hours, &c.

And be it further Enacted, That if any such Distiller shall refuse or neglect to provide, maintain and keep and enter such vessel called a General Charger as aforesaid, constructed in manner aforesaid, for every entered Still in the Distillery of such Distiller; or if any wash, potables, low wines, singlings or feints, in the Distillery of such Distiller, shall be conveyed or removed

Penalty on Distiller neglecting to provide general charger, or pressing that goes to the charge, &c. good.

removed elsewhere or otherwise than as aforesaid, and under such notice as aforesaid; or if any art means or contrivance, shall be done or made use of in the Distillery of such Distiller, by which the officer surveying such Distillery shall be hindered or prevented from or deceived in taking a true gauge in any such general charger, and a true account of all the wash, potable, low wines and singlings and feints, made and distilled by such Distiller in such entered Distillery, and from time to time comparing the same with the gauge or account taken or to be taken of the same in the vessel or vessels from which the same was in such notice stated to be intended to be removed, or with the gauge and account taken of the liquor specified in such notice, in the vessel or vessels mentioned in such notice before such removal; or if any means or device whatsoever shall be taken or used in the Distillery of such Distiller, to obstruct, falsify or defeat any such account or gauge; such Distiller shall for every such offence forfeit and lose the sum of Five hundred pounds: Provided always, That no such Distiller shall be prevented or hindered from mixing together any wash, potable, low wines, singlings and feints, or either of them, in such general charger, if such Distiller shall have previously specified in such notice as aforesaid, the quantity of each liquor respectively intended to be removed, and if each such quantity be separately and successively removed into such general charger, so that the officer in charge of such Distillery may be enabled to gauge and take a separate account of each liquor in such general charger, and which such officer shall accordingly do before the next successive quantity of different liquor be run or admitted into such general charger: Provided also, That it shall and may be lawful for every such Distiller to have and provide other intermediate chargers between such general charger and the Still, if such intermediate chargers are so constructed as to have no communication with any other vessel or utensil whatsoever, except one fixed entrance pipe from such general charger, and one fixed discharge pipe into such Still; any thing herein contained to the contrary notwithstanding.

Wash and singlings, &c. may be mixed in General Charger, under certain regulations.

Intermediate Chargers.

Still not to have more than one fixed charging pipe, and one discharge cock, on penalty of 200*l*.

And be it further Enacted, That there shall not be any fixed pipe or other conveyance whatever leading to any Still or Stills in the Distillery of any Distiller licensed under this Act; save and except only one fixed charging pipe to each such Still leading from the entered wash charging back in such Distillery; and that there shall not be any opening whatever in or from any such Still or Stills, save and except the discharge cock to each Still respectively belonging, and the head of such Still terminating in the worm, on pain that every such Distiller shall forfeit for every fixed pipe or conveyance leading to or from any such Still or Stills (other than as before excepted,) the sum of Two hundred pounds.

Distillers to provide and affix a proper air conductor of a certain

And, be it further Enacted, That a proper and sufficient air-conductor shall be provided and affixed to every Still used in the Distillery of any Distiller licensed under this Act, to the satisfaction of the proper supervisor

149 visor or other superior officer; which air-conductor shall be in the form of a pipe, and so bent that one end thereof shall be clenched and soldered to the Still, and the other end thereof, having small holes of not more than Two-teenths of an inch, in diameter perforated therein, shall rest on the Still; and that on such air-conductor there shall be a cock, the key of which shall be of one piece, and solid to the bottom, and so rivetted into the cock of which it is a part, as to prevent the same from being taken out of the body of such cock; and every Distiller in whose Distillery any Still shall be set up or used, without such air-conductor being provided and affixed thereto, in manner aforesaid, shall forfeit and lose the sum of Two hundred pounds,

contribution to every Still, on penalty of 200^l.

150 And be it further Enacted, That every Distiller licensed under this Act shall, in respect of every entered Still in his Distillery, provide maintain and keep one standing and fixed vat, back, cask or other vessel, of strong materials, with sufficient cover and fastenings, to be approved of in writing by the surveyor under whose survey the Distillery of such Distiller shall then be, to be entered by such Distiller, and called the Spirit Receiver, in which shall be received all Spirits which shall be distilled and run from every such Still respectively; and that every such receiver shall at all times be kept under the lock and seal of the officer in charge of such Distillery, except when opened by such officer for the purpose of any inspection or survey, or to gauge or take an account of the quantity and strength of the Spirits therein; and that every such spirit receiver shall be so constructed as not to have any communication whatsoever with any other vessel in or out of the Distillery of such Distiller, except by a fixed pipe leading from the safe of some one Still, for the purpose of the Spirits distilled in such Still being run from the worm and safe thereof into such receiver; and that there shall be permanently fixed in such spirit receiver a forcing pump, with a fixed pipe of discharge into a Spirit store cask in such Distillery; and that such fixed pipe leading from the safe of such Still into such spirit receiver shall always be kept open, except at the time herein after mentioned; and that such fixed pipe leading from the said spirit pump to an entered standing and fixed store cask in such Distillery, shall be kept under the lock and seal of the officer, in charge of such Distillery; except when opened by such officer, upon such notice as is hereinafter mentioned; and that when and so often as any such Distiller shall be desirous of removing the Spirits contained in such receiver from such receiver into the store casks in such Distillery, such Distiller shall give Six hours notice in writing to the officer in charge of such Distillery of his wish and intention to remove such Spirits, specifying the day and hour when such removal is intended to be made, and such officer shall thereupon attend at the time specified in such notice, and shall lock the stop cock upon the pipe leading from the worm and safe of such Still into such spirit receiver; and shall afterwards unlock such receiver, and shall gauge and take an account of the bulk or quantity of such Spirits contained in such spirit receiver

Distiller shall provide a Spirit Receiver and Pump, to be kept under lock and Spirits before removed to the Store to be gauged by the Officer, and composed at 24 per cent. above proof, and credit given to the Distiller for the whole quantity.

receiver, and from a sample of such Spirits (which sample such officer is hereby authorised to draw from the surface of such bulk, not exceeding one pint, and which shall be returned into such receiver by such officer, after the strength thereof has been ascertained) such officer shall try and ascertain by Sykes's Hydrometer the strength of such Spirits, and from his gauge of such bulk, and trial and ascertainment of the strength of such Spirits as aforesaid, such officer shall compute the whole quantity of Spirits contained in such receiver at the strength of 154
 Twenty-four per centum above proof; and such officer shall give credit to such Distiller in his stock for such quantity of Spirits so computed as aforesaid; and thereupon such officer shall unlock the stop cock upon the fixed pipe, leading from the spirit pump to the store casks of such Distiller, and shall permit and suffer the Spirits so taken account of to be removed and pumped from such spirit receiver into such store casks, and when such removal has been completed, such officer shall secure and lock such stop cock as last aforesaid, and shall open the stop cock upon the pipe leading from the safe of the Still into such spirit receiver as aforesaid; and if after 155
 any such notice for the removal of Spirits shall have been given as aforesaid, the removal of such Spirits shall not commence and take place within the space of half an hour after the proper stop cock has been opened by such officer as aforesaid, and after such account shall have been taken of the Spirits therein by such officer as aforesaid, and if such removal of such Spirits shall not continue until the whole of such Spirits shall be removed and conveyed into such store casks as aforesaid, such notice shall be void, and the Surveyor shall again lock and seal every such stop cock, and shall again unlock and open the stop cock on the pipe leading from the safe of such Still into such spirit receiver as aforesaid, 156
 and no such credit as aforesaid shall be given to such Distiller; and if any such Distiller as aforesaid, shall refuse or neglect to provide maintain and keep and enter in his entered Distillery, such receiver cover and fastenings, pump and fixed pipes, so made and constructed as last aforesaid, or if any Spirits distilled as aforesaid (not being low wines or singlings removed and conveyed into the receiver of low wines or singlings, or feints removed and conveyed into the receiver of feints as aforesaid,) shall be conveyed or removed elsewhere or otherwise than by and through the fixed pipe leading from the safe of such Still into such spirit receiver as aforesaid, or if any such Spirits shall be conveyed away or removed from such spirit receiver as aforesaid, at any other time than under such notice as aforesaid, and after the officer in charge of such Distillery shall 157
 have gauged and taken an account of the bulk or quantity of Spirits contained therein, and of the strength thereof, as found by such Hydrometer as aforesaid, or if any such Spirits shall be conveyed away or removed out of and from such spirit receiver elsewhere or otherwise than by such pump as last aforesaid, and the fixed pipe thereof leading into an entered store cask as aforesaid, or if such Spirits or any part thereof shall be conveyed away or removed from the store cask into which the same shall

Penalty on
 not removing
 Spirits ac-
 cordingly, or
 contrary to
 regulations,
 200L

shall be first pumped from such spirit receiver, before or until the Surveyor or officer surveying such Distillery shall have gauged and examined the same in such store cask in manner aforesaid, and compared the quantity thereof, computed as aforesaid, with the account taken as aforesaid, in such spirit receiver, every such Distiller shall in each and every such case, and for every such offence, forfeit and lose the sum of Two hundred pounds.

And be it further Enacted, That every Distiller licensed under this Act shall, at his own expense and charge, find, provide, maintain and keep the several coverings and fastenings which are required by this Act to be provided by such Distiller for every vessel respectively called the low wines or singlings receiver, the feint receiver and the spirit receiver; and also a sample cock in each of the backs of such Distiller used for fermenting worts wash or potale; and also a good and sufficient stop cock on the pipe entering into every vessel in this Act mentioned, to be called a general charger directly from the main pipe, or from the wash pump into the main pipe, where such main pipe terminates in a wash pump; and another good and sufficient stop cock on the pipe leading from every low wines or singlings pump into every vessel as aforesaid called a general charger; and also another good and sufficient stop cock on the pipe leading from every feints pump into every such vessel called a general charger; and also another good and sufficient stop cock on the discharge pipe leading from and out of every such general charger directly or through intermediate chargers, as in this Act mentioned, into any Still; and also another good and sufficient stop cock on every pipe in this Act mentioned, leading from any Still of such Distiller into any spirit receiver; and also another good and sufficient stop cock on every pipe leading from any spirit pump in this Act mentioned to any spirit store cask of such Distiller; and that all such covers, fastenings, sample cocks, and stop cocks as aforesaid, and all the pumps fixed pipes and other utensils required by this Act to be provided and kept by such Distiller in his entered Distillery, for better securing the duties imposed on Spirits, and enabling the Surveyor and officer to take a true account of the several matters and things mentioned and required by this Act, shall be made, placed, affixed and kept by such Distiller at his own expense in proper repair and condition, to the satisfaction of the officer of Excise surveying such Distillery, and shall be from time to time altered and repaired by such Distiller as such officer shall require, by writing to be delivered by such officer to such Distiller, and within a reasonable time after the delivery of such writing as aforesaid; and that the several locks and keys which shall be necessary for locking and securing in the manner required by this Act the Still in such Distillery as aforesaid, shall be supplied by such officer as aforesaid, and shall from time to time be altered repaired or renewed by such officer as he may think fit and necessary for the purposes required by this Act, at the expense and charge of such Distiller; and if any such Distiller shall neglect or refuse at his own expense and charge to find, provide, maintain

Fastenings to be provided by the Distiller, and locks by the Surveyor, at the expense of each Distiller.

and keep, place and affix, such coverings and fastenings as aforesaid, and such sample cocks, stop cocks, pipes, pumps and utensils as aforesaid, or any of them, or to alter, amend, repair, and renew the same, or any of them, on such request of such surveyor, and within such time as aforesaid, or shall refuse and neglect to pay such surveyor for any such locks and keys as such surveyor shall supply, alter, amend, repair or renew for the purposes aforesaid, or if at any time such Distiller, his workmen or servants, shall break damage or sojourn any such covers, fastenings, stop cocks, pumps, pipes, locks or keys, or shall open the same, or any of them, or shall make, procure or use, or cause to be made, procured or used, any false or duplicate key or instrument for breaking or opening any such lock or sample cock, or stop cock, or shall break off or remove any staple or other fastening belonging thereto, or any seal put thereon, or on any bag or cover of such lock; or if any such Distiller shall, in the construction of any such covers, fastenings, sample cocks, stop cocks, pumps, pipes, locks or keys, cause or procure the same to be so made, or knowingly use the same when so made, as that the same or any of them may be employed, or opened, or removed by such Distiller, his servants or workmen, in the absence of the surveyor or officer surveying such Distillery, and so to avoid or in any manner defeat the security intended to be given by any of the regulations contained in this Act, every such Distiller shall, for every such offence, forfeit and lose the sum of Five hundred pounds.

Worts shall not be heated after fermentation.

Penalty 500*l*.

Distillers to be charged for Worts of greater gravity than those taken account of.

And be it further Enacted, That no Distiller or Distillers, or maker or makers of low wines or spirits, shall boil, heat or prepare, by means of fire, or by any other means, any wash, potale, low wines or singlings, in any copper, vessel, or other utensil, whatsoever other than a licensed Still, whereby the process of Distillation may be shortened or accelerated; or attempted to be shortened or accelerated, on pain of forfeiting the sum of Five hundred pounds for every such offence.

And be it further Enacted, That if at any time after any officer or officers of Excise shall have taken an account and ascertained by the Saccharometer called *Allan's Saccharometer*, the gravity of any wort wash or potale, in any hack vat or other vessel in the Distillery of any Distiller, such wort wash or potale, or any worts wash or potale, purporting to be the same, shall be found of any greater gravity (as ascertained as aforesaid) than the gravity of the worts wash or potale, of which an account had been previously taken in the same hack vat or other vessel as aforesaid, all such wort wash or potale of such greater gravity contained in such hack vat or other vessel, shall be considered as wort wash or potale not included in any former charge against the Distiller; and such Distiller shall be charged with duty in respect of such wort wash or potale as last aforesaid, in the same manner as any Distiller is or shall be by law chargeable in respect of any new wort wash or potale, and shall also forfeit for every such offence the sum of Two hundred pounds; and it shall

shall and may be lawful for every such officer and officers to draw at any time or times a sufficient sample of wort wash or potale, from each wash back by the sample cock in each back herein mentioned, for the
 165 purpose of trying and ascertaining the gravity thereof as aforesaid, returning such sample after such trial into the back from which it was taken.

And be it further Enacted, That all worts wash or potale, made from corn, which shall not be distilled at the expiration of Six days, including the day of brewing and the day of distilling, shall be considered as worts wash or potale not included in any former charge against the Distiller; and such Distiller shall be charged with duty in respect of such worts wash or potale, according to the directions of this Act, as new and uncharged worts wash or potale; and shall also forfeit for every such offence the sum of Two hundred pounds.

Wash shall be distilled within six days.

Penalty 200*l*.

And be it further Enacted, That whenever any Distiller licensed under this Act shall, by any such unavoidable accident as is hereinafter mentioned,
 166 have been prevented from distilling any wash or potale, within the time required by this Act, or if any wash, potale, low wines, spirits, singlings, of any such Distiller, in respect of which the duties imposed by this Act shall have been duly taken account of and charged by the proper officer, shall by inevitable accident by fire, or the accidental bursting of any entered wash back, receiver, still, worm tub, or worm, be wholly lost and wasted, of which notice shall be immediately given by such Distiller, or his foreman or principal servant, to some officer in charge of such Distillery, it shall and may be lawful for such Distiller, at any time within Two days after any such accident as aforesaid, to give notice in writing to the Surveyor of the Distillery of such Distiller, and Collector of the district in which such Distillery shall be situated, that such Distiller intends
 167 to apply to the said Commissioners of Inland Excise and Taxes for relief, stating the grounds thereof, and the accident which has occurred, and it shall thereupon be lawful for such Distiller to make to the said Commissioners such application in writing stating the grounds thereof as aforesaid, at any time within one calendar month after such accident; and the said Commissioners shall thereupon appoint a convenient time for the hearing the matter of such application; and the said Commissioners, or Three of them, shall within one calendar month after the receipt of such application as aforesaid, publicly hear and determine the matter of such application, and receive evidence, and examine upon oath such legal witnesses as shall be produced to or appear before them for that purpose (which oath the
 168 said Commissioners, or any Three of them, are hereby authorized to administer,) with respect to the matter of such application, and on proof made to their satisfaction that such accident as aforesaid, mentioned and described in such written application, was unavoidable, and not owing to any default or negligence by such Distiller his agents or servants, it shall and

In case of accidents is Distilleries, preventing the distilling of Wash within the time limited, or destroying the Wash, &c. Commissioners of Excise may make Allowances with consent of Treasury.

may be lawful for the said Commissioners to abate any charge of double duty which may have been made on such Distiller, in respect of any such wash or potale not having been distilled within the time prescribed for the distilling of such wash or potale respectively, and no such Distiller shall lose or pay such penalty or forfeiture as aforesaid in that behalf; or to make a proportionate allowance or abatement of duty from and out of the duty then charged upon such Distiller, in consideration of the loss by any such unavoidable accident, proved as aforesaid, by which any such wash or 169 potale, low wines, singlings, or spirits shall have been so destroyed; and also to abate the quantity of Spirits wherewith any Distiller shall be chargeable by law in any period of Four weeks, in consideration of any unavoidable accident proved as aforesaid, by which such Distiller shall have been prevented from working for any time within such period of Four weeks, and the said Commissioners shall for that purpose issue their warrant under their hands and seals to the proper collector of Excise duties accordingly: Provided always, That no such abatement or allowance shall in any case be made to any Distiller who shall have made any insurance against loss to be sustained by any such accident, without regard being had to the amount receivable under such insurance, or for or in respect of any Spirits removed from the spirit receiver into the stock of any such 170 Distiller.

Distiller, to prevent interruption by accidents, may provide a second Still, to be deposited at the Excise Office.

AND for preventing any injury or interruption to the revenue by any fatalities or accidents which may hinder any Still from working; BE it Enacted, That it shall and may be lawful for any Distiller in Ireland from time to time, to provide a second Still of like dimensions and upon, the like plan and of like content with any Still or Stills which such Distiller shall be licensed to keep or use in his Distillery, or as nearly so as may be practicable, and to lodge such second Still at the Excise office of the district in which such Distillery shall be situate, to be kept there until the same shall be required by such Distiller to be delivered to him, for the purpose of being set up and placed in his Distillery, in the room and stead of each Still of the like dimensions plan and content, as may be prevented from working in such Distillery by any such accident as heretofore 171 described.

Still so deposited may be changed for a damaged Still.

And be it further Enacted, That no such second Still shall be delivered to such Distiller from such Excise office, until such Distiller shall have deposited at the said Excise office the other Still of like dimensions plan and content, which shall have been prevented from working as aforesaid, and to replace which he shall demand the delivery of such second Still; nor until notice of such intention to demand such Still shall have been served upon the surveyor or ganger under whose survey such Distillery shall then be; and the Still which shall be removed from such Distillery into such Excise office, shall remain there until the same shall be broken up or rendered useless by the directions of the proprietor thereof; or 172 until

until the same shall be delivered, by order of the proprietor thereof, to some tinsmith for the purpose of being repaired, sufficient security being first given by bond to the Collector or other officer of Excise, that such Still shall be returned to the Excise office on or before a day to be for that purpose appointed by such Collector or officer, and to be specified in such bond, and that such Still shall not be used for any purpose whatever before the same shall be returned to the Excise office; and every Still so repaired shall be returned to the said Excise office, accordingly for the proprietor thereof, or for any person to whom the same may be disposed of by such proprietor; and in case such Still after being repaired shall remain at the said Excise office for more than Twelve calendar months in the whole after the proprietor thereof shall cease to be licensed, it shall be lawful for the Collector of the district to break up such Still and render the same useless, and to cause the materials of such Still to be sold; and the produce thereof after deducting all expenses of such sale, shall be paid by such Collector to the proprietor of such Still: Provided always, That no Still shall be sent to or removed from the Excise office, without a regular permit to be duly granted for that purpose.

173. Provided always, and be it Enacted, That it shall and may be lawful for every Distiller, with the consent in writing of the Commissioners of Inland Excise and Taxes, or any Three of them, to set up or erect any other Still of the like dimensions in the place and stead of the Still which such Distiller shall be licensed to keep, although such Still so to be set up and erected may not have been previously lodged in the Excise office of the district; and that in every such case every such Distiller who shall so set up or erect any such Still, shall be and continue chargeable in all respects as if the licensed Still in lieu of which such new Still shall be set up, had continued at work, and every such Distiller and his sureties shall be subject and liable accordingly; and every such Distiller shall be deemed and taken to be to all intents and purposes subject and liable to all rules, regulations, penalties and forfeitures as to such new Still, as he was or could have been subject and liable to in respect of the Still in lieu of which such new Still shall be set up.

Stills may, with consent of Commissioners, be set up in the place of licensed stills, though not previously lodged in the Excise Office.

Provided also, and be it further Enacted, That nothing herein contained shall extend, or be construed to extend, to authorize any Distiller to receive into, or have or keep in his Distillery, any such second or other Still, until such Distiller shall have removed and sent away out of his Distillery, and Premises in any manner connected therewith, such former Still, in the place and stead of which such second or other Still shall be intended to be set up or erected.

Former Stills to be removed before others are set up.

175. And be it further Enacted, That if any Distiller shall remove any Still which shall have been so prevented from working, in the course of any period during which such Still shall be chargeable as working, such Distiller shall nevertheless be and continue charged and chargeable in respect of

Distiller shall be chargeable as if no such removal had taken place.

the same number of workings, and in all other respects whatsoever, as if no such removal had taken place, and as if such Still had continued uninterruptedly at work.

Spirits found in any Distillery of a greater strength than 25 per cent. above proof forfeited.

And be it further Enacted, That it shall not be lawful for any Distiller in Ireland to have or keep in his stock any Spirits of a strength exceeding twenty-five per centum above proof, as denoted by Sykes's Hydrometer; and that if any Spirits of a greater strength shall be found in the Distillery of any Distiller, all such Spirits shall be forfeited, and may be seized by any officer or officers of Excise.

Stock of Distiller shall be shown and declared to Officer on demand.

And be it further Enacted, That as often as any officer of Excise shall have entered into the Distillery, warehouse, store or any other place belonging to any Distiller, such Distiller, or some person employed on behalf of such Distiller, shall, on demand of any such officer, show or cause to be shown to such officer all the stock on hand of worts, wash, potale, singlings, or low wines, feints and Spirits respectively belonging to such Distiller, and shall give or cause to be given to such officer a declaration of the same; that is to say, that the stock so shown is all the stock of worts, wash, potale, singlings, or low wines, feints and Spirits respectively of or belonging to such Distiller; and if such Distiller, or some person on his behalf, shall not, on demand made by any such officer, forthwith show or cause to be shown such stock, or make such declaration as aforesaid, or if such Distiller, or any person showing such stock or making such declaration, shall make any false or untrue declaration of such stock, such Distiller shall, for

Penalty 20*l*.

every such offence, forfeit One hundred pounds; and if any officer or officers of Excise shall upon search discover any worts, wash, potale, singlings or low wines, feints or Spirits in any Distillery, or in any other place belonging to any Distiller, which shall not have been duly shown or declared, or which shall be in any place or store belonging to such Distiller not registered under this Act, or in any vessel not entered for that particular purpose, then all such worts, wash, potale, singlings or low wines, feints or Spirits shall be forfeited, and shall and may be seized by any officer or officers of Excise, and every such Distiller or Distillers shall, over and above all other penalties, forfeit the sum of Twenty shillings for every gillion of such worts, wash, potale, singlings or low wines, feints or Spirits so found and discovered.

Regulations as to declaring stock of Spirits.

And be it further Enacted, That every Distiller, or servant or person in the employment of such Distiller, who shall show the stock of such Distiller to any officer of Excise, shall count all the rolling or moveable casks of Spirits, and declare the number thereof, and the contents thereof respectively, to such officer taking an account of the same; and in case such Distiller servant or other person shall refuse or neglect so to do, such Distiller shall forfeit for every such offence the sum of Twenty pounds; and if after such declaration as aforesaid, any of such casks which shall have

Penalty 20*l*.

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have been declared to contain Spirits shall be found to be empty, or to contain greater or less quantity by one gallon per centum, or any other liquor or thing save only Spirits, or if a greater number of casks shall be found than have been so declared, every such cask, and the contents thereof, shall be forfeited, and may be seized by any officer or officers of Excise; and such Distiller shall forfeit for every cask so found, not corresponding with such declaration, the sum of One hundred pounds.

*Penalty 100*l*.*

- 179 And be it further Enacted, That if any Distiller shall send out any Spirits in any less quantity than thirty gallons, or without being accompanied by a legal permit, granted for the removal of the same, or if any Spirits shall be delivered or carried out of any Distillery between sunset and sunrise, without notice first given to the officer of Excise, who shall from time to time be in charge of the Distillery of such Distiller, to the intent that such officer may be present to gauge such Spirits, every such Distiller shall forfeit for every such offence the sum of Two hundred pounds; and all such Spirits, and the casks or vessels containing the same, shall be forfeited, and shall and may be seized by any officer of Excise.

*Penalty on sending out Spirits in less quantities than 30 gallons, or at night without notice, 200*l*. and forfeiture of Spirits, &c.*

- 180 And be it further Enacted, That if any Spirits shall be sent or delivered out of the Distillery or store of any Distiller, upon which all the duties chargeable thereon shall not have been paid or secured to be paid, or which shall not be accompanied by a legal and original permit granted by the proper officer to such Distiller, for the removal of the same, in which the strength of such spirits as found by Sikes's Hydrometer shall be truly expressed, every such Distiller, for every such offence, shall forfeit the sum of Two hundred pounds, and also a sum equal to double the duty which would be by law chargeable on a quantity of Spirits equal to the quantity which shall have been so sent or delivered out; and upon the trial of any information for any such offence, the proof that all the duties on the Spirits sent or delivered out had been actually paid or secured before such Spirits were sent out or delivered, or that the Spirits sent or delivered out were accompanied by such legal and original permit as aforesaid, as the case may be, shall lie on the Distiller, and not on the officer or person prosecuting such information.

Spirits shall not be sent out of any Distillery without payment, &c. of Duty, nor without a legal Permit;

*Penalty 200*l*. and double Duty.*

- 182 And be it further Enacted, That in all cases where any duties payable under this Act by any Distiller, shall be unpaid at the time when such duties are by this Act made due and payable, it shall be lawful for the Collector of Excise of the district in which the Distillery of such Distiller shall be situate; and he is hereby required, by warrant under his hand and seal, to empower any person or persons to take and distrain all Spirits, and all Stills, Still heads, and worms, and all coppers and other vessels, and utensils for distilling used in any such Distillery, or in the possession of such Distiller, and all malt, corn, and other materials for distilling, or in the possession of such Distiller, and to cause the same to be sold by public auction; and if after the payment of all duties and arrears of duties due

Collector empowered to distrain all Spirits, Stills, &c. in Distillery, for Duties.

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from such Distiller, together with the costs and expenses of such taking and distraining, there shall be any surplus of the produce arising from the sale thereof, such surplus shall be forthwith tendered and paid to such Distiller or his representatives: Provided always, That when any Spirits shall be so taken and distrained, it shall and may be lawful for such Distiller or his representatives, at any time or times before the day appointed for the sale thereof, to obtain permits for conveying all or any part of such Spirits, upon his or their paying to the Collector, towards discharging the duties so due and payable, the real value of such Spirits, including the duty chargeable thereon, as he or they shall desire to remove; and the same may be removed accordingly, and a proper permit or proper permits shall, on due application, be given for the same, in like manner as if no such Distress had been made. 183

All Utensils in a Distillery shall remain liable to the payment of all Duties in arrear, and to all Penalties.

And be it further Enacted, That all Stills Still heads and worms, and all coppers and other vessels and utensils for distilling, having been used in any Distillery, by what title or conveyance soever the same shall be claimed, or into whose hands soever the same shall afterwards come, shall be liable and subject to and are hereby charged with all debts due to the Crown, and duties of Excise, which shall be in arrear and owing by any person for any Spirits distilled or made within such Distillery; and shall also be subject to the payment of all such penalties as shall be incurred by any person who shall occupy or use, or shall have occupied or used such Distillery, for any offence against this Act; and it shall be lawful in all cases to levy such debts, dues, penalties and forfeitures, by distress and sale of such utensils, as it would be lawful to do in case the person owing such debts and duties, or incurring such penalties and forfeitures, was at the time the real proprietor of such utensils. 184

CLAUSE (F.) Distillers may warehouse Spirits without payment of Duty.

And be it further Enacted, That from and after the said fifth day of January one thousand eight hundred and twenty-one, it shall and may be lawful for every Distiller and maker of Spirits, who shall be licensed to keep any Still in *Ireland*, not limited to make and distil a quantity of Spirits not exceeding Three thousand gallons in the year, to warehouse his Spirits without payment of the duty of Excise chargeable in *Ireland* thereon according to the provisions of this Act, in any of His Majesty's warehouses provided for that purpose by the said Commissioners of Excise, by and with the consent of the Commissioners of His Majesty's Treasury: Provided always, That no Spirits shall be so warehoused unless such Spirits shall be of the full strength of Twenty-four *per centum* above proof by *Sikes's* Hydrometer, contained in casks of not less than one hundred gallons content, and unless there be marked on the head of each cask, in letters or figures cut therein, the number of gallons of Spirits in such cask, and the strength of Spirits contained therein at the time of the warehousing thereof, and also a distinguishing letter mark or number of every such cask.

And

And be it further Enacted, That when and so often as any Distiller shall intend to warehouse Spirits as aforesaid, he shall give notice in writing to the officer or officers of Excise under whose survey the Distillery of such Distiller shall then be, and also to the Excise storekeeper at one of such warehouses as aforesaid, of such his intention, in which notice shall be set forth, the number of casks, and the distinguishing letter mark or number of each such cask, with the strength as denoted by *Sikes's Hydrometer*, quality and quantity in gallons of Spirits respectively contained therein, which such Distiller intends to remove and warehouse, and the day and hour of the day on which such Distiller intends to commence the removal of such Spirits to such warehouse, which day shall not be more or less distant than Three days from the time of such notice : Provided always, That no removal of any Spirits for such purpose shall be allowed without such Spirits being accompanied by a permit, expressing and containing therein the number of casks, and the distinguishing letter mark or number of each such cask, with the strength as denoted by *Sikes's Hydrometer*, quality and quantity in gallons of Spirits respectively contained therein, according to such notice, and containing such other particulars as shall be directed by the said Commissioners of Excise ; and if any such Spirits shall be found conveying from the stores of any Distiller to any of His Majesty's warehouses, unaccompanied by such permit, or differing from any of the several particulars aforesaid, expressed by and contained therein, or if the carrier or person conveying such Spirits, shall not, on demand of any officer of Customs or Excise, produce such permit, such Spirits shall be forfeited, and may be seized by any such officer; and no such removal shall take place on any Excise-office holiday, or commence at any time of the day before the hour of nine in the forenoon, or after the hour of two in the afternoon.

CLAUDE (E.)
Distiller to give notice of his intention to warehouse Spirits, and note to be moved without a Permit on Holy-days, and only between nine and two of the clock.

And be it further Enacted, That every officer of Excise to whom such notice shall have been given in manner aforesaid, shall attend at the stores of every such Distiller at the time mentioned as aforesaid in such notice, and such officer shall continue there until the whole of the Spirits for which such notice has been given shall be removed out of the stores of such Distiller as aforesaid; and that immediately after the removal of such Spirits, such officer shall take stock on such Distiller, and ascertain the decrease in such Distiller's stock occasioned by the removal of such Spirits; and in case the whole or any part of the Spirits for the removal of which a permit shall be granted as aforesaid, shall not be delivered into His Majesty's warehouses mentioned in such permit within the time prescribed in such permit; or in case such Spirits when so delivered, shall not be and remain of the same strength and quality in every respect as expressed by such permit (except in cases of unavoidable accident, proved to the satisfaction of the said Commissioners of Excise, or any Three of them,) the Distiller of such Spirits, for the removal of which out of his stores such permit shall have been granted as aforesaid, shall, for every

CLAUDE (H.)
Officer to attend removal of Spirits, and take stock of Distiller thereon, Penalty for not removing Spirits and for undue alteration in strength.

gallon of Spirits not so delivered, or which shall not be of the strength and quality aforesaid, forfeit the sum of Ten shillings, and all such Spirits mentioned in and expressed by such permit shall be forfeited, and shall and may be seized by any officer or officers of Excise.

CLAUDE (L.)
Storekeepers
take Account
and give
Receipt for
Spirits ware-
housed.

And be it further Enacted, That immediately on the arrival of such Spirits under proper permit, at His Majesty's warehouse, the proper officer shall gauge and take an account of every cask, and the strength and quantity of the Spirits contained therein, and shall enter an account thereof in a book to be by him kept for the purpose, and thereupon if such Spirits are found by such storekeeper to agree with such permit in quantity strength and quality, the storekeeper shall receive the same without delay into His Majesty's warehouse, and shall deliver to the Distiller or person requiring the same for the use of such Distiller a receipt for such Spirits, specifying the number of the different casks with their gauge, and the quantity quality and strength of the Spirits contained in them, with the day of the month and year when such Spirits were stored, and also the letters marks or numbers put on such casks by such Distiller for distinguishing the same.

CLAUDE (K.)
Such Receipt
being deliver-
ed by Distiller
to the Officer,
he shall give
credit for the
time in the
charge against
Distiller.

And be it further Enacted, That such receipt shall be forthwith delivered over by every such Distiller to the officer under whose survey the Distillery of such Distiller shall then be, and such officer shall immediately return to such Distiller a copy thereof signed by himself, and upon the delivery of such receipt, and not before, it shall be lawful for such officer to deduct from the number of gallons of Spirits with which such Distiller shall have been charged or chargeable with duty, the number of gallons so warehoused, and to return the charge of duty against the Distiller to the Collector of Excise, for the remaining number of gallons which shall be a charge against such Distiller accordingly, and every such officer shall annex to such return the storekeeper's receipt, as his voucher for having made such deduction as aforesaid.

CLAUDE (L.)
Spirits not to
be removed
out of ware-
house, except
under this
Act, and
Intemporary
Acts 14 Q. 3.
c. 49.

And be it further Enacted, That such Spirits which shall be so warehoused, shall not be taken or carried out of the warehouse on any account whatsoever, otherwise than in manner and pursuant to the provisions and directions in this Act mentioned and contained, or in manner and pursuant to the provisions and directions contained in an Act made in the fifty-fourth year of his late Majesty's reign for regulating the trade in Spirits between Great Britain and Ireland reciprocally.

CLAUDE (M.)
Notice by
Distiller of
taking out
Spirits for
Exportation.

And be it further Enacted, That so often as any Distiller warehousing Spirits in Ireland, or any proprietor of such Spirits so warehoused, shall be desirous of taking out for exportation any quantity of such Spirits, such Distiller or Proprietor shall deliver to the storekeeper, Five days at least before the time when he intends to take out such Spirits, a note in writing, requiring such storekeeper to deliver such casks as such person may intend to take out as aforesaid, specifying the number of casks, with the distil-

ling

galling

guishing letter mark or number cut on each, and the quantity in gallons of Spirits intended to be exported, together with the date of the receipt given to such Distiller by the Storekeeper at the time when such Spirits were admitted into the warehouse, and mentioning the time when such Distiller or Proprietor proposes to ship such Spirits, and the name and destination of the ship or vessel in which such Spirits are intended to be exported; and such storekeeper shall thereupon gauge each and every cask described and specified in such notice as aforesaid, and ascertain the true quantity of Spirits contained therein, and shall also try and ascertain the strength of the Spirits contained in each such cask, as denoted by *Sikes's* Hydrometer; and every such Distiller or proprietor shall, before the delivery of any part thereof from such warehouse, pay to the proper Collector of Excise the full duties upon and for every gallon of such Spirits, which shall upon such account be found deficient, or below the quantity of such Spirits when first warehoused.

And be it further Enacted, That before any such Spirits shall be delivered out of any such warehouse for exportation, the Distiller or Proprietor intending to export the same shall, with one or more sufficient surety or sureties, give bond to His Majesty, His Heirs and Successors, in double the value of such Spirits, and of the Excise duty, which would be due and payable thereon if such Spirits were taken out for home consumption (which bond the Collector of Excise of the district is hereby authorized and required so to take,) conditioned that such Spirits shall (the dangers of the seas or enemies excepted) be exported to and landed at such port as shall be specified in such bond, without alteration in quality strength or quantity, except what may be occasioned by unavoidable leakage waste or accident, to be proved to the satisfaction of the Commissioners of Excise, and shall not be landed in any other place, nor re-landed in *Ireland*; and such Collector of Excise shall sign and give to such Distiller or proprietor, a certificate of such Distiller having entered into such bond.

CLAUDE (N.)
Bond of Dis-
tiller on Ex-
portation.

And be it further Enacted, That when the Distiller or proprietor of such Spirits, or some person on behalf of such Distiller or proprietor, shall produce to the storekeeper of the warehouse the certificate from the collector that such bond and security hath been given, and the receipt of such collector, on payment of such duties on such numbers of gallons found deficient as aforesaid, such storekeeper shall brand every cask of such Spirits with such mark as the said Commissioners shall direct, and shall deliver such Spirits as shall be mentioned in such certificate to be exported, and such storekeeper shall cause the said Spirits to be sent under the care of a proper officer, at the expense of the Distiller or proprietor, to the quay where the ship or vessel shall be stationed, there to be delivered into the custody of the shipping officer of the Customs on such quay, and shall at the same time grant a permit for the quantity so certified and sent, in

CLAUDE (O)
On production
of Collector's
Certificate of
branding,
and Receipt
for Duty on
Deficiency,
Storekeeper
shall deliver
the Spirits
with a Permit
and under the
care of an
Officer.

which permit shall be also mentioned the date when the Spirits were warehoused, together with the number of the casks, the distinguishing letter, mark, number and brand mark on each, and the quantity of Spirits quality and strength of Spirits contained therein, and such other particulars as the Commissioners of Excise shall direct and appoint; and if any such Spirits shall be found conveying or carrying from any of His Majesty's warehouses for exportation, without being accompanied by such permit, or varying from the particulars therein expressed, or if the carrier or person carrying the same, or the person in whose custody the same shall be, shall not, on demand of any officer of Customs or Excise, produce such permit, or if such Spirits shall be altered in quantity strength or quality after the same were delivered from such warehouse as aforesaid and before exportation, the same shall be forfeited, and may be seized by any such officer; and all such Spirits shall remain in the care and custody of the shipping officer on the quay until shipped or exported, and all such Spirits shall be shipped in the same casks in which they were originally warehoused, with the marks numbers and notes of the contents thereon, except in cases of damaged or leaky casks, which may be changed with the leave of the Commissioners of Inland Excise and Taxes, or of the chief officer of the port, and like marks shall be put on the head of and branded on each new cask as had been cut and branded on the leaky or damaged cask; and all such Spirits shall be shipped only in such vessels as by law Spirits of *Irish* manufacture may be shipped for exportation, subject to all regulations, forfeitures and penalties in respect of relanding or unshipping the same as are contained in any Act or Acts respecting Spirits shipped from *Ireland* for exportation, and as are not contrary to the provisions of this Act.

CLAUSE (F).
Spirits may be
taken out for
home con-
sumption in
quantities not
less than 500
gallons, &c.

And be it further Enacted, That if any such Spirits so warehoused as aforesaid, shall be by any Distiller or proprietor thereof taken out for home consumption in any quantity thereof, not being in any case less than Five hundred gallons at one time, such Distiller or other proprietor shall first pay to the Collector of Excise for the district the full amount of the duty of Excise on Spirits, payable in respect of such Spirits, for the quantity which each and every such cask contained at the time of its being warehoused, together with a sum, after the rate of Ten pounds for every One hundred pounds by the year, on the amount of the said duties, from the expiration of Four calendar months after the day of warehousing as aforesaid, such Spirits, till the time of taking the same out for home consumption, and upon the production of the collector's receipt for such duty to the storekeeper, it shall be lawful for him to deliver the casks mentioned in the collector's receipt, and upon the request in writing of such Distiller or proprietor containing the particulars hereinafter mentioned, to grant a permit to accompany such Spirits to the Distiller or proprietor thereof, or to such place as such Distiller or proprietor shall direct or require, such permit expressing and containing the numbers of the casks, with the distinguishing letter mark or number of each, and the true quantity and strength

strength of spirits in each, at the time of such delivery thereof, according to the terms of such request, and if any such Spirits shall be found conveying or carrying without being accompanied by such permit, or varying in quantity strength or quality from such permit, if the carrier or person conveying the same, or the person in whose custody the same shall be, shall not on demand of any officer of Customs or Excise produce such permit, the same shall be forfeited and may be seized by any such officer.

Provided always, and be it Enacted, That no Spirits which have been warehoused as aforesaid, shall be taken or received by any Distiller in *Ireland* into or kept at his Distillery, or amongst or with his depending stock of Spirits which have not been so warehoused, but that every Distiller in *Ireland* shall put place and keep all Spirits which have been so warehoused as aforesaid, and have been taken out of such warehouse for home consumption in a storehouse or storehouses entered by him for that purpose at the office of Excise, wholly separate, and apart from the storehouse, cellar, room and place, storehouses, cellars, rooms and places in which any Spirits are placed or kept by such Distiller, or any other person for his use, which have not been so warehoused, on pain of forfeiting, for every such offence, the sum of Two hundred pounds, together with all such Spirits which shall and may be seized by any officer or officers of Excise.

CLAUSE (G.)
Spirits taken out of Warehouse for home consumption, shall be kept in separate entered Stores.

And be it further Enacted, That Spirits so warehoused may be removed at the desire of the Distiller or proprietor thereof from His Majesty's warehouse at any one place in *Ireland* to the like warehouse at any other place in *Ireland* as aforementioned, under such regulations as the said Commissioners of Excise shall order in respect thereof, such Distiller or proprietor first paying duty for and on every quantity found deficient at the time of each delivering of and from the warehouse as aforesaid, and accompanied by such permit as aforesaid.

CLAUSE (H.)
Warehoused Spirits may be removed from place to place.

Provided always, and be it Enacted, That no Spirits which shall be warehoused under the provisions of this Act shall be delivered out of or removed from any warehouse at any time of the day before the hour of Nine in the forenoon, or after the hour of Two in the afternoon, nor at any hour upon any Excise-office or Custom-house holiday.

CLAUSE (I.)
Hours of removal of Spirits from Warehouse for Exportation.

And be it further Enacted, That it shall be lawful for the Distiller or proprietor of any such Spirits so to be lodged in any warehouse as aforesaid, between the like hours as the like days as aforesaid, and in the presence of the storekeeper, who is hereby required to attend at all reasonable times for that purpose, to view examine and show for sale such Spirits, or any part thereof, and to examine the state of the casks, and to prevent leakage or damage therein.

CLAUSE (J.)
Distiller may weekly view and show his Spirits in warehouse.

And be it further Enacted, That if any Spirits shall remain in His Majesty's warehouse after having been received therein under the provisions of this Act for more than four calendar months, it shall and may be lawful

CLAUSE (K.)
After four months notice, Spirits warehoused shall be sold for payment of Duties, &c.

for the said Commissioners, or any Three of them, to direct that such Spirits shall be publicly sold, giving Seven days public notice thereof, and the produce arising from such sale shall be applied, in the first place, to the discharge of all the duties thereon, computing such duties on the number of gallons which each and every cask contained at the time of its being warehoused, without any allowance for waste or leakage, together with a sum after the rate of Ten pounds for every Hundred pounds by the year on the amount of the said duties, from the expiration of Four calendar months after the warehousing of such Spirits until the sale thereof, and the remainder, after deducting all expense of warehousing and sale, shall be paid over to the Distiller or proprietor of such Spirits.

CLAUSE (U.)
Distiller shall
not maintain
any Action
on account of
Spirits de-
stroyed by fire
in ware-
houses.

And be it further Enacted, That in case any Spirits so warehoused shall be destroyed by fire, it shall not be lawful for the Distiller proprietor or other person whatever, to claim or demand or to maintain any action or suit against His Majesty, or against the Commissioners of Inland Excise and Taxes in *Ireland*, or against any officer or Person employed by or acting under the said Commissioners, for any compensation or damages for or on account or by reason of such Spirits having been destroyed by fire as aforesaid, and no duty shall be demanded or paid for any Spirits so destroyed.

CLAUSE (W.)
Spirits shall
be exported
only from
Warehouses.

And be it further Enacted, That no Distiller, or other person, shall export any Spirits made or distilled in *Ireland*, except Spirits which shall have been warehoused as aforesaid, and which shall be exported as aforesaid directly from such warehouse.

CLAUSE (X.)
Distillers and
Proprietors of
warehoused
Spirits to pay
Sixpence per
hundred gal-
lons per week.

And be it further Enacted, That no Spirits warehoused in any such warehouse as aforesaid, shall be delivered from or out of any such warehouse for any purpose whatsoever, before or until the Distiller or Proprietor of such Spirits shall have paid to the proper Collector of Excise the sum of Sixpence, or such greater sum as the Commissioners of His Majesty's Treasury shall, from time to time direct with respect to such warehouse, for every One hundred gallons of such Spirits, and so in proportion for any greater or less quantity, according to the receipt given by the storekeeper at the time such Spirits were first lodged in such warehouse, for every week during which such Spirits shall have remained in such warehouse, and shall deliver the receipt of such payment to the storekeeper of such warehouse.

Recovery and
Application
of Penalties
under Irish
Excise Act
34 & 35 C. 2.
c. 3.

And be it further Enacted, That all and every the fines penalties and forfeitures inflicted by this Act, shall be paid and recovered in *British* 194
currency, and shall and may be sued for recovered and levied, in such manner and form, and by such ways and means, and with such powers and authorities, as are prescribed directed and appointed in and by an Act of Parliament made in *Ireland* in the fourteenth and fifteenth years of the reign of his late Majesty Charles the Second, intituled, "An Act,
" for

- “ for the settling of the Excise or new Inapost upon His Majesty, His
 195 “ Heirs and Successors, according to the Book of Rates therein inserted; ”
 or in and by an Act passed in the forty-sixth year of his late Ma-
 jesty's reign, to provide for the better execution of the several Acts relating
 to the revenues matters and things under the management of the Com-
 missioners of Customs and Port Duties, and of the Commissioners of
 Inland Excise and Taxes in *Ireland*, or in and by any other Act or Acts
 in force in *Ireland*, relating to the said revenues matters and things, or
 either of them, as fully and effectually, to all intents constructions and
 purposes as if the same were particularly mentioned and expressed and
 re-enacted in this Act; with like remedy of appeal to and for the party
 and parties who shall think him her or themselves aggrieved or injured,
 as in and by the said Acts, or any of them, is provided and enacted; and
 that, except when otherwise provided by this Act, one moiety of every
 196 such fine penalty or forfeiture shall be to His Majesty, His Heirs and
 Successors, and the other moiety to him or them who shall inform
 discover or sue for the same.

- Provided always, and be it Enacted, That it shall and may be lawful
 to and for any one Justice of the Peace within his jurisdiction, where
 any pecuniary penalty or forfeiture not exceeding Ten pounds shall be
 incurred under this Act, to hear and determine the same, and to convict
 the party offending on his or her own confession, or on the oath of any
 one credible witness; and in all such cases, one moiety of the penalty
 or forfeiture shall be paid to the informer, and the other moiety to the
 poor of the parish in which the offence shall have been committed,
 or the conviction made, at the discretion of the Justice; and such
 197 Justice of the Peace is hereby authorized and required, upon information
 made on oath in that behalf, within Three months after the offence
 committed, to summon the party accused, and also the witness or wit-
 nesses upon either side; and if upon confession of the party accused, or
 examination of any witness or witnesses on oath, which oath such Justice
 is hereby empowered to administer, such party shall be convicted of
 the offence alleged against him, then it shall be lawful for such Justice,
 and he is hereby required, to award and issue out a warrant under his
 hand and seal to any constable of the county, for levying the penalty
 or forfeiture incurred on the goods of the offender, and to cause sale
 to be made thereof, in case the same shall not be redeemed within Six
 198 days, (rendering to the party the overplus (if any) after deducting the
 expense of such sale; and for want of sufficient distress, it shall be lawful
 for such Justice, and he is required to commit such offender to gaol for any
 time not exceeding Three months, or until such penalty or forfeiture shall be
 paid; and if any person shall find himself or herself aggrieved by the
 judgment of the said Justice, then such person shall and may complain or
 appeal to the Justices of the Peace at the next general Quarter Sessions for
 the county, and such Justices are hereby empowered to summon and
 examined

45 G. 3 c. 106.

Penalties
under act.
may be re-
viewed before
one Justice
within three
months;

Warrant by
Justice and
Bail, or on
failure the
offender shall
be imprisoned
three months;

Appeal to
Quarter
Sessions.

examine witnesses upon oath, and finally to hear and determine the complaint or appeal; and in case the conviction of the party shall be affirmed, such Justices shall issue their warrants for levying the penalty or forfeiture as aforesaid, and also for levying on the goods of the appellants such sum, not exceeding Forty shillings, as the said Justices shall appoint, for the costs of such appeal, to be paid to the informer; and where any such pecuniary penalty or forfeiture shall exceed the sum of Ten pounds, the same may be sued for and recovered by any person who shall sue for the same, by action of debt, bill, plaint or information, or by civil bill, in any of the courts of record in *Dublin*, or at the Quarter Session of the Peace, or at the assizes of any county or county of a town or city in *Ireland*; and it shall be lawful for the court before whom any such penalty shall be recovered, to order the offender to be committed to gaol, there to remain for any time, in the discretion of such court, or until such fine or forfeiture be fully paid and satisfied.

Penalties above said may be recovered by Action or Civil Bill.

Proceedings of Justices not removable by *Certiorari*.

And be it further Enacted, That no conviction made or alleged to be made by any Justice of the Peace, nor any proceeding before such Justice, or before any Justices of the Peace at the Quarter Sessions, nor any sentence or order given or made, or alleged to be given or made, by any such Justice or Justices, under or by virtue of this Act, shall be removed by writ of *certiorari* out of the county, city, town or place wherein such conviction or proceeding shall have been had or made, into any court whatsoever; and that no writ of *certiorari* shall supersede execution or other proceedings upon such conviction order or sentence so made or given in pursuance of this Act, but that execution and other proceedings shall be had and made thereupon, any such writ of *certiorari*, or allowance thereof notwithstanding.

Penalty on Magistrates who neglect to do as required by this Act, &c.

And be it further Enacted, That any Justice of the Peace or Magistrate in *Ireland*, who shall neglect or refuse in any instance to carry this Act into execution, upon a proper application made to him, shall forfeit the sum of Fifty pounds *British* currency for every such neglect or refusal, to be recovered by action, bill, plaint or information, in any court of record in *Ireland*, by the person who shall have made such application, in which no essoin, protection, wager of law, nor more than one imparlance shall be allowed; the money recovered by such action to be applied, as to one half thereof, to the use of the person suing for the same, and the other half to be paid to the minister, rector, or churchwarden of the parish wherein such Justice of the Peace or magistrate shall reside, for the use of the poor therein.

TABLE referred to by this ACT.

NUMBER of GALLONS of SPIRITS for which any Distiller in *Ireland* shall be chargeable with duty, within a period of Four Weeks or Twenty-eight Days, in respect of every gallon Content of every Still of such Distiller, being of the several Contents following (that is to say;)

CONTENTS OF THE STILL.				Number of Gallons of Spirits chargeable in 28 Days on every Gallon Content of the Still.	
3,000 Gallons and upwards				-	38
Under	3,000 and not less than	2,750	-	-	39
-	2,750	-	-	2,500	40
-	2,500	-	-	2,250	42
-	2,250	-	-	2,000	44
-	2,000	-	-	1,750	45
-	1,750	-	-	1,500	47
-	1,500	-	-	1,250	50
-	1,250	-	-	1,000	54
-	1,000	-	-	750	60
-	750	-	-	500	66
-	500	-	-	400	76
-	400	-	-	300	85
-	300	-	-	200	95
-	200 and exceeding	100	-	-	106



1 Geo. IV.—Sess. 1820.

(Ireland.)

(LARGE STILLS.)

A

B I L L

[AS AMENDED BY THE COMMITTEE]

To provide for the Collecting and Securing
the Duties on Spirits distilled in *Ireland*
in Stills exceeding One hundred Gallons
Content.

Ordered, by The House of Commons, to be Printed,
24 July 1820.
